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ABSTRACT

Data on the total revenue and expenses and changes in fund balances of 21 universities and colleges of Ontario are provided for the fiscal year ending in 1986. Volume I reports on the universities and related institutions that receive grants directly from the Ontario government. The categories and definitions that are used to present financial data are explained. In addition to financial data for each institution, summary information for all schools on a consolidated basis are included. Statistical tables cover the following: revenue by source and type of fund, operating expenses by object and functional area, and general funds changes in appropriated fund balances. For institutional fund balances, details are presented on the amounts of expendable funds available within both the general and restricted fund categories. General expendable funds cover the costs of instruction, research and other sponsored or contract research, academic support services, other operating expenses, noncredit educational activities, noncredit educational activities, and ancillary enterprises. Restricted funds cover sponsored research, trust and endowment, and capital. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1985-86

VOLUME I - UNIVERSITIES

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COUNCIL OF FINANCE OFFICERS – UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Senior Administrative Officers – Universities of Ontario and the Council of Ontario Universities

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1985-86

VOLUME I - UNIVERSITIES

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November, 1986

86-5

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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1986 11 17

The Honourable Gregory Sorbara
Minister of Colleges and Universities
101 Bloor Street West, 13th Floor
Toronto, Ontario
M5S 1P7

Dear Minister:

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1985-86. This report, prepared under the auspices of the Council of Finance Officers - Universities of Ontario, provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1986. It does so within a format which uses consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario.

As in past years, this report is presented in three volumes. Volume I includes financial information on the 21 universities and related institutions which receive grants directly from the Ontario government. Volume II includes financial information on the 22 church-related colleges, universities and seminaries. Volume III includes a detailed analysis of physical plant operating expenses and was prepared in conjunction with the Ontario Association of Physical Plant and Planning Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1985-86 will assist you, your government and the Ontario Council on University Affairs.

Sincerely,

Edward J. Monahan.

Edward J. Monahan
Executive Director

EJM:jl

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REPORT OF THE

COUNCIL OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES

FOR THE FISCAL YEAR ENDED 30 APRIL 1986

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges of Ontario. Those submissions were prepared in accordance with a set of Guidelines and Definitions established by the Council of Finance Officers - Universities of Ontario.

The Guidelines and Definitions are published in Volume I of this report. Further details, concerning the reporting of physical plant operating expenses, are included in Volume III.

The Guidelines and Definitions and reporting format are consistent with those followed in previous years in the publication of the Financial Report of Ontario Universities. Amendments which have been made for 1985-86 reporting are intended to clarify, rather than substantially alter, reporting procedures. Revisions and additions have been made which effect reporting of gifts-in-kind, central computing, government grants and contracts, and gifts, donations and non-government grants. The amended sections are identified by a solid vertical line in the left hand margin of the Guidelines and Definitions.

As in previous years, this report includes 21 provincially-assisted universities and related institutions, which are reported in Volume I, and 22 church-related affiliated and federated colleges, universities and seminaries which are reported in Volume II. Of the 43 institutions included in the Financial Report of Ontario Universities 1985-86, 37 reported financial information for the 12 months ending 30 April 1986. The remaining six institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1986
Ryerson Polytechnical Institute	March 31, 1986
McMaster Divinity College	December 31, 1985
Knox College	December 31, 1985
Victoria University	May 31, 1986
Wycliffe College	May 31, 1986

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting,
Council of Finance Officers -
Universities of Ontario.

Chairman - Council of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1985-86

GUIDELINES AND DEFINITIONS

I GENERAL

A. Introduction

The accounts of universities are normally maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes as reported in an institution's statements may also occur through approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are means by which fund balances may be committed or reserved for future use. Encumbrances may be a prime example of an appropriation requirement. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting Forms

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. The latter funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed. Expendable funds have been identified as being either general or restricted. The former is subdivided into operating, other (non-credit) and ancillary enterprises while the latter includes sponsored research, trust and endowment and capital funds. In addition, expenses of the operating fund (the day-to-day operating entity of the university where annual detailed departmental and programme budgets exist) are further segregated into operational (functional) areas. Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used within the financial records or financial statements of an institution. This may allow the same kind of revenue or expense to be reported differently by each institution; however, where the guidelines specifically designate the placement of items, they must be shown under the appropriate heading regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the fund balances shown on Table 1 of each institution's report generally reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated university or college such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept and Reporting

For reporting purposes, the fund concept is followed by distinguishing between those funds which are expendable and those which are non-expendable and by grouping the former together as either general or restricted with a further segregation of funds within each category.

General expendable funds, including operating, other (non-credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. Net Reporting - Revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted by object of expense against other functional areas.

Examples of the above are:

(a) computer service sales to outside organizations;

(b) sale of central services (e.g., power, heat, etc.) to external institutions.

The net reporting approach is used because it best reflects the major operations of the university; e.g. the costs of the computer centre are primarily for educational purposes and the recovery of revenue is an assistance to general university financing.

The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense in the operational area. For additional guidance, cost recoveries would be shown net against expense where:

(a) recoveries arise from the Ontario Ministry of Health for medical salaries;

(b) payments for teaching or administrative services are made between universities and colleges. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items; and

(c) physical plant costs are recovered from external sources.

as revenue where:

(a) the fortuitous nature of external revenue would indicate that it should be included as an item of miscellaneous revenue; or

(b) ancillary enterprises are involved and the amount should be reported as sales of services and products.

2. Reserves and Unexpended Appropriations - Where expenses have been funded from reserve or appropriation accounts in the financial records or statements of a university, the reports should include these expenses. Amounts transferred, to create or supplement a reserve or appropriation account, should not be reported as expenses. Similarly, fund transfers eliminating or reducing reserve or appropriation accounts are not to be included as revenue. These latter amounts, if applicable, will appear on Table 1.

Provisions for replacement of assets are considered to be transfers to reserve or appropriation accounts. Consequently, such provisions are not to be reported as expenses.

Appropriated Reserves:

Table 1

Table 1 is a combined statement designed to bring together total revenues and additions and total expenses and deductions in order to determine the net revenue (expense) position of the institution for the year for all funds.

In addition, it shows the variation in appropriations and transfers between funds in order to establish the increase or decrease in the fund balances for the year. The resulting balances at the end of the year must agree with those reported in the institution's audited financial statements. The investment in fixed assets must not be considered part of the fund balances and must be excluded when those balances are reported.

Variations in appropriations reflect:

1) the difference between the appropriations and the reversals of appropriations (either by cancelling or expending an appropriation for the year as computed in Table 5);

2) the effect of that computation on the unappropriated fund balance. An increase in the appropriated fund balance must be reflected by a decrease in the unappropriated fund balance and vice-versa so that these variations have no effect on the overall result.

Transfers between funds reflect:

1) movements from one fund to another; and

2) the reporting requirement that fund balances at the end of the year must agree with those published in the audited financial statements.

If the classification of revenue and expenses, in the institution's report to COFO-UO, does not agree with that used in the institution's audited financial statements, then it will be necessary for the institution to use the line Transfers Between Funds to ensure that the fund balance at the end of the year agrees with that reported in the institution's financial statements. These transfers between funds should have no effect on the overall result for the institution as a whole.

Table 5

Table 5 of each institution's report groups appropriations of operating funds into five categories, four of which are commonly used by many universities and colleges:

1. Provisions for repairs, renovations and replacement of physical assets in future years;

2. Purchase order commitments, funds set aside to pay for materials and services ordered but not received in the current year;

3. Appropriations carried forward for spending for specific budgetary purposes in the subsequent year. Some of these arise from commitments to various budget centres, to allow the complete or partial carry-forward of budgeted funds where prudent management has been successful in achieving savings, with the expectation that such savings will be available in the following year. Others result from specific appropriations when it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year. Use of such funds is generally restricted to non-recurring items such as the purchase of equipment;

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies;

5. Finally, an "Other" category is employed to group together various types of appropriations unique to one or a few institutions. The particular components of this category are noted for each institution. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the "Other" category, are also employed for ancillary enterprises.

As can be seen, appropriations are a means by which operating or ancillary funds may be committed or reserved in accordance with institutional policy and for <u>specific</u> future purposes.

3. <u>Charge-Out, Transfer and Internal Cost Recoveries</u>- A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to sponsored research or physical plant costs allocated to ancillary enterprises.

Two approaches can be used for transferring expenses from one fund or function to another. The object of expense "internal cost allocation" may be used or, alternatively, (where specific expense identification is possible, e.g. utilities) the direct approach of modifying the applicable line items can occur.

Since the former method produces figures which distort functional comparisons of individual expense items, it is recommended that the latter method be used whenever possible, thereby minimizing amounts reported as internal cost allocations.

An exception to minimizing the use of internal cost allocations arises for computing. In this case, expenses are to be consolidated in the central computing functional area and transfers to other funds are then shown as internal cost allocations.

4. Debt Servicing and Retirement - Where funding for debt servicing and retirement is financed by a specific government grant (i.e. from the Ontario Universities Capital Aid Corporation - OUCAC) both the revenue and offsetting expenses are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

   Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

5. Gifts-in-Kind - These must be reported as both revenue and expenses within the appropriate fund or function.

III DEFINITIONS AND EXPLANATORY COMMENTS

The funds and functional areas are defined first for assistance in segregating the various activities for reporting purposes. Applicable revenue and expense line item categories are then outlined.

A. Funds (Report form Tables 1, 2, and 3)

   1. Operating - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, administrative, plant maintenance and other operating expenses of the

university financed by fees, grants and other general income. This fund column will normally include all revenues and expenses which the university considers to be operating, within the functional operating areas referred to in Section B.

2. Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

3. Ancillary Enterprises - these operations reflect services provided as ancillary (supplementary) to the primary function of instruction and research and, although an integral part of university total operations, reported separately. This separation also follows generally accepted practices of university accounting.

   The services are typically provided on a "fee for service" basis. Revenues and expenses from "sales producing", non-teaching areas (including bookstore, food services, residences, parking, university press/ publishing, property rentals, university facility rentals, theatres) are to be reported.

   To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

   Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects.

4. Sponsored Research - these funds account for government and private sources of external grant support available and expended on research activities and projects. Expenses may include overhead charges by the university which will show either in the specific object or, if applied on a percentage or on a formula basis, in the object "Internal Cost Allocations". Included within this fund are research equipment and matching grants received under the Ontario government's Board of Industrial Leadership and Development BILD-E and BILD-M programmes.

5. Trust and Endowment - these funds account for expendable gifts, benefactions, grants available for special purposes (other than operating or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

6. Capital - these funds account for grants and monies available or to be spent and amounts expended for capital purposes including building programmes. Investments in fixed assets are not considered part of the fund balances and are excluded from the Capital fund balances.

7. Total Expendable - a cross total of the expendable funds revenue and expense items (Tables 2 and 3) is required along with a cross addition of the individual fund totals. Total expendable revenue from Table 2 and total expenses from Table 3 are to be carried forward to Table 1.

8. Non-Expendable Trust and Endowment - these funds account for the capital of gifts which are received but which cannot be spent.

B. Functional Areas - Operating Expenses (Report form Table 4)

1. Instruction and (Non-Sponsored) Research - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   Note: As indicated earlier, costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university; i.e., recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds) are to be deducted before expenses are entered on the report and are not to show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown in the first column and a subtotal of Instruction and Research entered in the third column of the report. Research sponsored directly by the university should be reported here.

2. Library - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Central Computing - only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, have been organized under the management of a central administration. This is usually seen as a university resource, available on a university-wide basis as the most effective way of providing certain services supportive of the institution's instruction, research and administrative activities.

   This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area.

   If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting forms for Operating Expenses, Table 4.

   If an allocation of costs to other fund entities is necessary, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to Sponsored Research funds). By making these transfers, the functional area will show the net charge to the operating fund.

4. Student Services - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. Administration - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-president, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving, and stores and institutional research.

6. Physical Plant - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

(f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(i) Purchasing, receiving and stores. If the purchasing, receiving and stores functions are centralized, then the expenditure should be included under Administration. Otherwise, (decentralized purchasing, receiving and stores) expenditures should be included under each function's applicable activities.

(ii) Hauling, moving and storing of furniture for other departments.

(iii) The costs of messenger, mailman, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iv) Property taxes and other municipal assessments.

(v) Vehicles and equipment.

(vi) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vii) Property and liability insurance.

(viii) Renovations, alterations and major repairs.

(ix) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined and not necessarily those functions and costs administered by the physical plant department at each university. Physical plant expenses are to be reported in accordance with the principles of reporting, guidelines and definitions established by the Council of Finance Officers -

Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators (OAPPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

7. Other - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are to be reported under the physical plant function).

C. Object of Expense (Report form Tables 3 and 4)

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1 (a) or 1 (b), according to the rank and/or classification of the recipient.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

Note: All salaries for functions other than instruction and research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. All other categories of payments shall be reported under salary expenditures.

3. Library Acquisitions - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. Equipment and Furniture - under the appropriate sub-headings of "purchase", "rental" and "maintenance", report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Installment and lease purchase computer contracts should be classified under the heading "purchase". Installation costs would normally be classified as an expense for equipment and furniture.

5. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials, office supplies, and computer software packages.

6. Cost of Goods Sold - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The

remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. Utilities - expenses for fuel, electricity, water, gas and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. Municipal Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of a non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

   Note: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

10. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be

cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. Scholarships, Bursaries, etc. - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. Principal and Interest Repayments - this object reflects all principal and interest repayments on university debts. As noted previously, the Ontario Universities Capital Aid Corporation (OUCAC) repayments (both principal and interest) are to be excluded and reported separately.

    Note: Where repayments are made as debt retirement for ancillary enterprise assets, the repayment should appear under the Ancillary Enterprise fund even though the institution's financial statement may reflect the repayment through the capital account.

13. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees,

consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs among funds. As indicated previously, wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object should not be used for bookkeeping expediency. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects within the other fund.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses must cross-add to Nil.

D. Revenue Sources (Report form Table 2)

1. Government Grants and Contracts - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts.

(a) Ontario

(i) MCU Formula Grants - include basic grant only.

(ii) MCU Extra Formula Grants - include only:

- supplementary grants
- northern grants
- bilingualism grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants.

(iv) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, energy management grants, and BILD grants. While some of these grants may be administered by MCU, the Source of Funds may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(b) Federal

This will include all grants from the Government of Canada or its agencies.

(c) Municipal

Include all grants received from municipalities.

(d) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including health services, athletics, charges for deferred or installment payment, late

registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

Note: Room and board charges for residence operations are to be recorded with ancillary enterprises.

3. Borrowings - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. Gifts, Donations and Non-Government Grants - includes amounts and gifts-in-kind received from companies, foundations, charitable institutions and associations.

5. Sales of Services and Products - includes external receipts from sales in ancillary enterprises. Revenues associated with funds other than ancillary enterprises should be netted against the object of expense.

6. Investment Income - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

7. Miscellaneous - include any form of revenue not identified in the above categories of revenue.

8. Interfund Transfers - when income from one fund is used to finance expenditures incurred in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriated amount should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero at most institutions.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,653,195	0	33,751	245,551	0	1,932,497	357,575	100,550	96,830	2,487,452	33,445
2. TOTAL EXPENSE (FROM TABLE 3)	1,664,226	0	32,314	241,947	0	1,938,487	348,924	84,629	86,365	2,458,405	0
3. NET REVENUE (EXPENSE)	-11,031	0	1,437	3,604	0	-5,990	8,651	15,921	10,465	29,047	33,445
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	9,096	-9,068	0	-318	290	0	0	0	0	0	0
5. OTHER TRANSFERS	-79	830	-1,443	-2,026	-583	-3,301	340	-4,619	4,729	-2,851	2,851
6. INCREASE (DECREASE) FOR THE YEAR	-2,014	-8,238	-6	1,260	-293	-9,291	8,991	11,302	15,194	26,196	36,296
7. BALANCE - BEGINNING OF YEAR	-6,063	69,665	1,866	10,762	12,647	88,877	118,204	138,364	31,262	376,707	304,322
8. BALANCE - END OF YEAR	-8,077	61,427	1,860	12,022	12,354	79,586	127,195	149,666	46,456	402,903	340,618

Note: In addition to the above revenue and expenses, $23,528 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,217,784	0	0	1,217,784	0	0	0	1,217,784	0
(II) EXTRA FORMULA	21,597	0	0	21,597	0	0	0	21,597	0
(III) MCU GRANTS	17,839	1,343	0	19,182	289	27	39,086	58,584	0
(IV) OTHER	10,144	5,797	55	15,996	43,305	5,137	24,654	89,092	0
TOTAL ONTARIO GRANTS	1,267,364	7,140	55	1,274,559	43,594	5,164	63,740	1,387,057	0
(B) FEDERAL	918	2,076	140	3,134	214,538	8,758	1,925	228,355	1,225
(C) MUNICIPAL	291	0	0	291	379	0	0	670	0
(D) OTHER	965	0	0	965	3,440	98	0	4,503	0
2. FEES (A) TUITION CREDIT	307,678	0	0	307,678	0	0	0	307,678	0
(B) TUITION NON-CREDIT	0	20,512	0	20,512	0	0	0	20,512	0
(C) MISCELLANEOUS	21,634	2,514	73,053	97,201	0	0	0	97,201	0
3. BORROWINGS	0	0	0	0	0	0	3,820	3,820	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	8,659	806	734	10,199	80,664	67,168	7,529	165,560	14,327
5. SALES OF SERVICE AND PRODUCTS	0	0	170,603	170,603	0	0	0	170,603	0
6. INVESTMENT INCOME	28,230	379	725	29,334	4,184	40,100	3,896	77,514	7,351
7. MISCELLANEOUS	16,020	486	920	17,426	3,249	4,095	2,438	27,208	7,313
8. INTERFUND TRANSFERS	1,436	-162	-679	595	7,527	-24,833	13,482	-3,229	3,229
TOTAL	1,653,195	33,751	245,551	1,932,497	357,575	100,550	96,830	2,487,452	33,445

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	635,742	5,276	0	641,018	35,881	10,130	0	687,029
(B) OTHER INSTRUCTION AND RESEARCH	64,560	3,313	0	67,873	67,756	3,820	0	139,449
(C) OTHER SALARIES AND WAGES	469,357	12,068	66,237	547,662	84,655	14,987	0	647,304
TOTAL SALARIES AND WAGES	1,169,659	20,657	66,237	1,256,553	188,292	28,937	0	1,473,782
2. EMPLOYEE BENEFITS	151,702	2,296	7,324	161,322	14,667	3,223	0	179,212
TOTAL SALARIES AND BENEFITS	1,321,361	22,953	73,561	1,417,875	202,959	32,160	0	1,652,994
3. LIBRARY ACQUISITIONS	36,176	0	0	36,176	1,661	1,208	456	39,501
4. EQUIPMENT & FURNITURE (A) PURCHASE	49,531	717	5,555	55,803	37,483	7,625	15,700	116,611
(B) RENTAL	7,145	60	688	7,893	858	563	0	9,314
(C) MAINTENANCE	12,125	60	1,196	13,381	1,542	131	0	15,054
5. OPERATIONAL SUPPLIES AND EXPENSES	86,733	4,890	24,783	116,406	72,442	11,268	66	200,182
6. COST OF GOODS SOLD	0	0	72,525	72,525	0	0	0	72,525
7. UTILITIES	57,604	366	16,871	74,841	1,184	19	0	76,044
8. MUNICIPAL TAXES	9,837	0	1,278	11,115	0	0	0	11,115
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	12,794	0	4,939	17,733	242	1,099	22,701	41,775
10. EXTERNALLY CONTRACTED SERVICES	18,465	191	23,357	42,013	274	325	0	42,612
11. SCHOLARSHIPS, BURSARIES, ETC.	14,314	22	0	14,336	1,998	22,474	0	38,808
12. PRINCIPAL AND INTEREST REPAYMENTS	1,123	0	11,283	12,406	0	0	729	13,135
13. LAND AND SITE SERVICES	103	0	283	386	0	0	974	1,360
14. BUILDINGS	0	0	621	621	0	0	45,203	45,824
15. MISCELLANEOUS	42,871	2,633	3,574	49,078	24,989	6,613	871	81,551
16. INTERNAL COST ALLOCATIONS	-5,956	422	1,433	-4,101	3,292	1,144	-335	0
TOTAL	1,664,226	32,314	241,947	1,938,487	348,924	84,629	86,365	2,458,405

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

OBJECT OF EXPENSE / FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	590,948	44,794	635,742	0	0	0	0	0	0	635,742
(B) OTHER INSTRUCTION AND RESEARCH	62,585	1,975	64,560	0	0	0	0	0	0	64,560
(C) OTHER SALARIES AND WAGES	141,308	25,096	166,404	64,940	31,889	28,974	77,991	88,269	10,890	469,357
TOTAL SALARIES AND WAGES	794,841	71,865	866,706	64,940	31,889	28,974	77,991	88,269	10,890	1,169,659
2. EMPLOYEE BENEFITS	98,318	12,590	110,908	8,825	4,185	3,324	10,595	12,533	1,332	151,702
TOTAL SALARIES AND BENEFITS	893,159	84,455	977,614	73,765	36,074	32,298	88,586	100,802	12,222	1,321,361
3. LIBRARY ACQUISITIONS	0	0	0	36,176	0	0	0	0	0	36,176
4. EQUIPMENT & FURNITURE (A) PURCHASE	25,185	1,698	26,883	2,944	11,667	1,149	3,028	2,309	1,551	49,531
(B) RENTAL	1,305	324	1,629	588	3,484	117	781	284	262	7,145
(C) MAINTENANCE	3,677	164	3,841	786	5,156	125	908	1,073	236	12,125
5. OPERATIONAL SUPPLIES AND EXPENSES	44,743	2,234	46,977	3,304	4,310	4,776	12,355	10,962	4,049	86,733
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	57,604	0	57,604
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,837	0	9,837
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	12,794	0	12,794
10. EXTERNALLY CONTRACTED SERVICES	718	245	963	274	196	600	631	15,552	249	18,465
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	14,314	0	0	0	14,314
12. PRINCIPAL AND INTEREST REPAYMENTS	53	0	53	0	0	28	547	0	495	1,123
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	103	0	103
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	17,542	1,250	18,792	408	1,135	2,702	6,667	5,366	7,801	42,871
16. INTERNAL COST ALLOCATIONS	-313	-669	-982	-30	-1,507	-79	-2,769	0	-589	-5,956
TOTAL	986,069	89,701	1,075,770	118,215	60,515	56,030	110,734	216,686	26,276	1,664,226

CENTRAL COMPUTING COSTS:	
ACADEMIC	36,413
NON-ACADEMIC	24,102
TOTAL	60,515

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	3,155	9,566	19,426	857	4,268	37,272	5,340	40	466	5,846
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,381	12,018	20,049	351	4,719	41,518	4,965	74	517	5,556
3. OTHER	145	0	-20	615	-4,732	-3,992	-583	0	0	-583
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-1,081	-2,452	-643	1,121	-5,183	-8,238	-208	-34	-51	-293
5. BALANCE - BEGINNING OF YEAR	8,005	12,041	23,520	2,115	23,984	69,665	11,985	74	588	12,647
6. BALANCE - END OF YEAR	6,924	9,589	22,877	3,236	18,801	61,427	11,777	40	537	12,354

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1981-82 to 1985-86

		1981-82	1982-83	1983-84	1984-85	1985-86
I	OPERATING REVENUE BY SOURCE OF REVENUE					
	Government Grants and Contracts					
	Ontario					
	Formula	75.8%	74.1%	73.9%	74.2%	73.7%
	Extra Formula	1.1	1.0	1.0	1.3	1.3
	MCU Grants	0.9	0.8	1.5	0.7	1.1
	Other	0.3	0.8	0.5	0.4	0.6
	Total Ontario Grants	78.1	76.8	77.0	76.7	76.7
	Federal	0.0	0.0	0.0	0.0	0.1
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other	0.0	0.0	0.0	0.0	0.1
	Fees					
	Tuition Credit	16.8	18.0	18.6	18.7	18.6
	Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	1.0	1.1	1.2	1.2	1.3
	Borrowings	0.0	0.0	0.0	0.0	0.0
	Gifts, Donations & Non-Government Grants	0.5	0.5	0.5	0.4	0.5
	Sales of Services & Products	0.0	0.0	0.0	0.0	0.0
	Investment Income	2.3	1.7	1.7	1.9	1.7
	Miscellaneous	0.5	0.7	0.8	0.9	1.0
	Interfund Transfers	0.9	1.1	0.3	0.1	0.1
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND					
	Non-Capital					
	Operating	71.4%	70.5%	70.2%	69.3%	69.2%
	Other (including non-credit)	1.0	1.3	1.4	1.4	1.4
	Ancillary Enterprises	8.9	10.6	10.2	10.0	10.3
	Sponsored Research	15.0	14.1	14.7	15.3	15.0
	Trust and Endowment	3.6	3.4	3.6	3.9	4.2
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.2%	97.8%	97.4%	97.3%	96.1%
	Capital	2.8	2.2	2.6	2.7	3.9
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1981-82 to 1985-86

		1981-82	1982-83	1983-84	1984-85	1985-86
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	39.2%	39.3%	38.6%	38.5%	38.2%
	Other Instruction and Research	4.2	4.0	3.9	3.9	3.9
	Other Salaries and Wages	27.8	27.8	28.1	28.0	28.2
	Total Salaries and Wages	71.2	71.1	70.5	70.3	70.3
	Employee Benefits	8.3	8.7	8.9	9.0	9.1
	Total Salaries and Benefits	79.5	79.8	79.5	79.3	79.4
	Library Acquisitions	2.2	2.1	2.2	2.2	2.2
	Equipment and Furniture					
	Purchase	2.1	2.1	2.9	2.9	3.0
	Rental	0.8	0.8	0.6	0.5	0.4
	Maintenance	0.5	0.5	0.5	0.7	0.7
	Operational Supplies and Expenses	5.3	5.0	4.8	5.0	5.2
	Utilities	3.8	3.7	3.6	3.5	3.5
	Municipal Taxes	0.7	0.6	0.6	0.6	0.6
	Renovations, Alterations and Major Repairs	1.0	1.2	1.0	1.0	0.8
	Externally Contracted Services	1.1	1.3	1.3	1.1	1.1
	Scholarships, Bursaries, etc.	0.8	0.9	0.9	0.9	0.9
	Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.1
	Miscellaneous	2.4	2.3	2.4	2.5	2.6
	Internal Cost Allocations	-0.3	-0.3	-0.3	-0.4	-0.4
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	64.5%	64.3%	64.3%	64.6%	64.6%
	Library	7.1	7.1	7.1	7.1	7.1
	Academic Central Computing	2.3	2.4	2.6	2.3	2.2
	Total Instruction, Library, Ac. Cent. Comp.	74.0	73.8	74.0	74.0	73.9
	Non-Academic Central Computing	1.4	1.4	1.4	1.5	1.4
	Student Services	3.2	3.3	3.2	3.2	3.4
	Administration	6.4	6.3	6.3	6.3	6.7
	Physical Plant	13.9	13.7	13.4	13.3	13.0
	Other	1.3	1.5	1.7	1.6	1.6
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	73.2%	70.5%	70.8%	70.4%	70.2%
	Other (including non-credit)	1.1	1.4	1.4	1.4	1.4
	Ancillary Enterprises	9.0	10.7	10.4	10.0	10.2
	Sponsored Research	14.0	14.4	14.2	14.9	14.7
	Trust and Endowment	2.7	2.9	3.1	3.4	3.6
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.4%	97.6%	97.6%	97.2%	96.5%
	Capital	2.6	2.4	2.4	2.8	3.5
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

Enrolment and Basic Income Units (BIU's) in 1985-86[1]
(not to be related to Formula Grants)

	Enrolment			BIU's		
	Undergraduate FFTEs	Graduate FTEs[2]	Total	Undergraduate[3]	Graduate[4]	Total
Brock	5,655.4	408.4	6,063.8	8,426.4	724.4	9,150.8
Carleton	11,527.9	1,243.3	12,771.2	15,385.6	4,075.9	19,461.5
Guelph	10,370.1	889.8	11,259.9	17,950.3	3,700.7	21,651.1
Lakehead	4,298.4	168.1	4,466.5	6,142.2	487.9	6,630.1
Laurentian	4,888.1	101.6	4,989.7	7,055.0	295.9	7,351.0
Algoma	319.9	0.0	319.9	319.9	0.0	319.9
Nipissing	641.9	0.0	641.9	1,091.7	0.0	1,091.7
Hearst	50.3	0.0	50.3	50.3	0.0	50.3
McMaster	11,357.7	1,288.9	12,646.6	18,244.8	5,161.8	23,406.5
OCA	1,928.8	0.0	1,928.8	2,508.4	0.0	2,508.4
OISE	76.1	1,515.2	1,591.3	134.0	4,542.4	4,676.4
Ottawa	14,720.5	1,915.9	16,636.4	22,777.9	5,636.4	28,414.3
Queen's	11,372.8	1,578.5	12,951.3	19,305.9	5,704.6	25,010.5
Ryerson	11,491.5	0.0	11,491.5	15,629.5	0.0	15,629.5
Toronto	34,797.0	4,687.0	39,484.0	58,948.4	17,882.2	76,830.5
Trent	3,555.4	33.9	3,589.3	4,797.5	121.0	4,918.5
Waterloo	15,044.2	1,225.2	16,269.4	23,195.7	5,422.5	28,618.2
Western	20,762.9	1,803.5	22,566.4	31,144.5	6,357.3	37,501.7
Wilfrid Laurier	5,506.1	367.9	5,874.0	7,309.3	1,006.6	8,316.0
Windsor	8,815.2	581.2	9,396.4	12,180.8	2,067.2	14,248.0
York	23,353.6	1,800.4	25,154.0	33,815.8	6,292.5	40,108.3
Dominicain	53.6	22.3	75.9	53.6	21.2	74.7
Total	200,587.2	19,631.1	220,218.3	306,467.6	69,500.5	375,968.1

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,613,867	0	33,690	228,829	0	1,876,386	357,235	96,318	94,673	2,424,612	29,031
2. TOTAL EXPENSE (FROM TABLE 3)	1,622,033	0	32,187	226,594	0	1,880,814	348,506	82,022	85,469	2,396,811	0
3. NET REVENUE (EXPENSE)	-8,166	0	1,503	2,235	0	-4,428	8,729	14,296	9,204	27,801	29,031
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	9,085	-9,057	0	-318	290	0	0	0	0	0	0
5. OTHER TRANSFERS	-2,697	731	-1,488	-1,249	-583	-5,286	335	-1,231	3,590	-2,592	2,592
6. INCREASE (DECREASE) FOR THE YEAR	-1,778	-8,326	15	668	-293	-9,714	9,064	13,065	12,794	25,209	31,623
7. BALANCE - BEGINNING OF YEAR	-10,508	66,883	2,039	9,574	12,647	80,635	118,073	111,741	32,065	342,514	268,134
8. BALANCE - END OF YEAR	-12,286	58,557	2,054	10,242	12,354	70,921	127,137	124,806	44,859	367,723	299,757

Note: In addition to the above revenue and expenses, $23,528 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,199,999	0	0	1,199,999	0	0	0	1,199,999	0
(II) EXTRA FORMULA	20,409	0	0	20,409	0	0	0	20,409	0
(III) MCU GRANTS	17,535	1,343	0	18,878	289	27	39,086	58,280	0
(IV) OTHER	10,141	5,797	10	15,948	43,305	5,137	24,654	89,044	0
TOTAL ONTARIO GRANTS	1,248,084	7,140	10	1,255,234	43,594	5,164	63,740	1,367,732	0
(B) FEDERAL	844	2,076	140	3,060	214,243	8,757	1,925	227,985	1,225
(C) MUNICIPAL	291	0	0	291	379	0	0	670	0
(D) OTHER	545	0	0	545	3,436	98	0	4,079	0
2. FEES (A) TUITION CREDIT	299,742	0	0	299,742	0	0	0	299,742	0
(B) TUITION NON-CREDIT	0	20,462	0	20,462	0	0	0	20,462	0
(C) MISCELLANEOUS	21,117	2,508	65,568	89,193	0	0	0	89,193	0
3. BORROWINGS	0	0	0	0	0	0	3,820	3,820	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	1,094	802	67	1,963	80,619	66,228	5,880	154,690	10,896
5. SALES OF SERVICE AND PRODUCTS	0	0	162,245	162,245	0	0	0	162,245	0
6. INVESTMENT INCOME	24,268	379	699	25,346	4,184	36,074	3,521	69,125	5,976
7. MISCELLANEOUS	17,469	485	908	18,862	3,249	4,018	2,361	28,490	7,313
8. INTERFUND TRANSFERS	413	-162	-808	-557	7,531	-24,021	13,426	-3,621	3,621
TOTAL	1,613,867	33,690	228,829	1,876,386	357,235	96,318	94,673	2,424,612	29,031

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided the provincially-assisted universities enough to pay an identical amount, to cover principal installments and interest on debentures issued by the universities in prior fiscal years, to the Ontario Universities Capital Aid Corporation. The Treasurer of Ontario has announced the elimination of the OUCAC and the universities' remaining debenture debt, in the amount of $727,028,917.97, has been forgiven. The government also provided $49,389,002.12 during the fiscal year to pay interest on those OUCAC debentures.

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO																						
(I) FORMULA	71.0	70.9	74.6	65.1	59.8	56.8	65.4	55.3	74.9	73.5	73.8	71.0	80.0	76.7	79.5	62.4	75.5	77.2	73.4	72.7	67.4	74.4
(II) EXTRA FORMULA	0.0	0.0	0.0	8.2	15.0	6.8	8.6	20.0	0.0	0.0	0.0	8.1	0.0	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.6	1.3
(III) MCU GRANTS	0.7	1.2	0.6	1.9	3.0	13.4	1.5	8.9	1.1	1.4	-0.4	1.2	0.5	0.5	1.1	1.5	1.4	1.2	1.5	1.2	0.8	1.1
(IV) OTHER	0.8	0.0	2.4	0.0	0.0	0.0	0.9	0.0	0.0	0.0	16.6	0.6	0.6	1.0	0.0	0.0	0.0	0.3	0.0	0.0	0.7	0.6
TOTAL ONTARIO GRANTS	72.5	72.1	77.6	75.2	77.8	77.1	76.4	84.2	76.0	74.9	90.0	80.9	81.2	78.2	80.6	71.3	76.9	78.6	74.9	74.0	69.5	77.3
(B) FEDERAL	0.0	0.2	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1
(C) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0
(D) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0
2. FEES (A) TUITION CREDIT	25.5	21.7	17.2	20.9	19.2	21.2	18.1	10.2	16.7	20.8	7.4	16.7	16.2	17.8	15.3	24.0	19.8	18.0	22.5	23.0	25.3	18.6
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	0.9	2.3	0.9	1.0	1.3	0.0	0.4	0.6	0.9	2.5	0.0	1.0	0.5	3.1	1.5	1.8	0.8	1.5	1.1	0.8	1.6	1.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.1
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	0.5	1.5	1.9	1.9	0.2	0.0	2.9	0.9	2.0	1.7	2.2	0.9	0.1	0.5	2.1	1.3	1.8	1.8	2.2	2.0	0.9	1.5
7. MISCELLANEOUS	0.7	1.7	2.7	0.1	0.9	0.5	1.0	1.1	4.2	0.5	0.4	0.5	1.4	0.4	0.5	1.7	0.7	0.8	0.4	0.1	1.0	1.1
8. INTERFUND TRANSFERS	0.0	-0.2	-0.2	0.6	0.5	0.0	1.1	2.3	0.1	-1.0	0.0	0.0	0.7	0.1	0.0	0.0	0.0	-0.8	-1.1	0.0	0.8	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.0	0.7	10.4	3.2	1.7	100.0	97.4	2.6	100.0
CARLETON	74.9	0.5	12.1	11.0	1.5	100.0	97.2	2.8	100.0
GUELPH	58.0	3.6	10.7	24.0	3.8	100.0	98.0	2.0	100.0
LAKEHEAD	81.2	0.2	9.6	8.1	0.9	100.0	94.3	5.7	100.0
LAURENTIAN	82.0	0.2	10.0	5.5	2.3	100.0	99.2	0.8	100.0
ALGOMA	92.1	0.0	7.9	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	97.8	0.0	0.0	2.1	0.1	100.0	100.0	0.0	100.0
HEARST	95.9	0.0	3.3	0.8	0.0	100.0	100.0	0.0	100.0
MCMASTER	56.8	0.3	8.4	25.2	9.2	100.0	99.1	0.9	100.0
ONTARIO COLLEGE OF ART	95.5	0.0	3.8	0.0	0.7	100.0	87.6	12.4	100.0
OISE	82.9	0.2	5.6	11.1	0.2	100.0	100.0	0.0	100.0
OTTAWA	76.6	0.1	3.5	14.4	5.4	100.0	98.3	1.7	100.0
QUEEN'S	61.9	0.1	9.5	18.4	10.1	100.0	94.5	5.5	100.0
RYERSON	87.4	1.9	6.8	2.2	1.8	100.0	92.7	7.3	100.0
TORONTO	64.1	2.9	9.3	18.9	4.8	100.0	95.0	5.0	100.0
TRENT	68.4	0.1	20.8	4.7	6.0	100.0	98.2	1.8	100.0
WATERLOO	67.5	0.0	12.6	18.4	1.5	100.0	90.1	9.9	100.0
WESTERN	64.3	3.0	12.1	17.0	3.5	100.0	96.8	3.2	100.0
WILFRID LAURIER	79.2	0.0	13.7	1.6	5.4	100.0	98.9	1.1	100.0
WINDSOR	82.1	0.0	10.2	6.7	1.0	100.0	98.8	1.2	100.0
YORK	82.9	1.0	10.6	5.4	0.1	100.0	97.5	2.5	100.0
AVERAGE ALL INSTITUTIONS	69.3	1.4	9.8	15.3	4.1	100.0	96.1	3.9	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

OBJECT OF EXPENSE / TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	617,814	5,275	0	623,089	35,881	10,093	0	669,063
(B) OTHER INSTRUCTION AND RESEARCH	64,473	3,290	0	67,763	67,661	3,818	0	139,242
(C) OTHER SALARIES AND WAGES	458,553	12,007	61,019	531,579	84,572	14,930	0	631,081
TOTAL SALARIES AND WAGES	1,140,840	20,572	61,019	1,222,431	188,114	28,841	0	1,439,386
2. EMPLOYEE BENEFITS	148,812	2,289	6,795	157,896	14,666	3,213	0	175,775
TOTAL SALARIES AND BENEFITS	1,289,652	22,861	67,814	1,380,327	202,780	32,054	0	1,615,161
3. LIBRARY ACQUISITIONS	34,819	0	0	34,819	1,636	1,198	449	38,102
4. EQUIPMENT & FURNITURE (A) PURCHASE	48,734	716	5,250	54,700	37,478	7,598	15,458	115,234
(B) RENTAL	7,077	60	675	7,812	856	563	0	9,231
(C) MAINTENANCE	11,760	60	1,036	12,856	1,541	129	0	14,526
5. OPERATIONAL SUPPLIES AND EXPENSES	83,768	4,878	23,283	111,929	72,271	11,212	29	195,441
6. COST OF GOODS SOLD	0	0	70,735	70,735	0	0	0	70,735
7. UTILITIES	56,660	366	15,494	72,520	1,184	19	0	73,723
8. MUNICIPAL TAXES	9,686	0	1,265	10,951	0	0	0	10,951
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	13,187	0	4,277	17,464	242	1,099	22,300	41,105
10. EXTERNALLY CONTRACTED SERVICES	18,067	191	19,866	38,124	274	76	0	38,474
11. SCHOLARSHIPS, BURSARIES, ETC.	13,330	22	0	13,352	1,998	20,526	0	35,876
12. PRINCIPAL AND INTEREST REPAYMENTS	699	0	11,059	11,758	0	0	646	12,404
13. LAND AND SITE SERVICES	93	0	273	366	0	0	965	1,331
14. BUILDINGS	0	0	621	621	0	0	45,137	45,758
15. MISCELLANEOUS	40,630	2,611	3,384	46,625	24,954	6,327	853	78,759
16. INTERNAL COST ALLOCATIONS	-6,129	422	1,562	-4,145	3,292	1,221	-368	0
TOTAL	1,622,033	32,187	226,594	1,880,814	348,506	82,022	85,469	2,396,811

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.1	0.6	10.3	3.5	1.5	100.0	97.3	2.7	100.0
CARLETON	76.1	0.5	11.7	11.2	0.6	100.0	95.8	4.2	100.0
GUELPH	58.6	3.8	11.3	23.4	2.9	100.0	97.8	2.2	100.0
LAKEHEAD	81.3	0.2	9.7	8.0	0.8	100.0	95.1	4.9	100.0
LAURENTIAN	82.2	0.2	9.8	6.3	1.4	100.0	99.3	0.7	100.0
ALGOMA	91.8	0.0	8.2	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	97.7	0.0	0.0	2.2	0.1	100.0	100.0	0.0	100.0
HEARST	97.8	0.0	1.4	0.8	0.0	100.0	100.0	0.0	100.0
MCMASTER	56.3	0.3	8.4	24.8	10.3	100.0	98.7	1.3	100.0
ONTARIO COLLEGE OF ART	95.3	0.0	4.0	0.0	0.7	100.0	87.3	12.7	100.0
OISE	85.0	0.2	3.7	11.0	0.1	100.0	100.0	0.0	100.0
OTTAWA	77.7	0.1	3.4	12.8	6.0	100.0	98.7	1.3	100.0
QUEEN'S	64.2	0.1	9.5	17.8	8.4	100.0	94.8	5.2	100.0
RYERSON	88.0	1.1	6.6	2.2	2.0	100.0	91.8	8.2	100.0
TORONTO	65.3	2.7	9.4	19.0	3.6	100.0	96.7	3.3	100.0
TRENT	69.1	0.1	21.5	5.0	4.3	100.0	98.1	1.9	100.0
WATERLOO	68.6	0.0	12.5	17.2	1.6	100.0	92.2	7.8	100.0
WESTERN	65.4	3.1	12.4	17.1	2.0	100.0	96.2	3.8	100.0
WILFRID LAURIER	81.8	0.0	14.7	1.8	1.7	100.0	98.0	2.0	100.0
WINDSOR	82.7	0.0	10.0	6.3	0.9	100.0	98.6	1.4	100.0
YORK	83.1	0.9	10.2	5.3	0.4	100.0	96.4	3.6	100.0
AVERAGE ALL INSTITUTIONS	70.2	1.4	9.8	15.1	3.5	100.0	96.4	3.6	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	573,020	44,794	617,814	0	0	0	0	0	0	617,814
(B) OTHER INSTRUCTION AND RESEARCH	62,498	1,975	64,473	0	0	0	0	0	0	64,473
(C) OTHER SALARIES AND WAGES	140,538	25,096	165,634	63,149	31,889	28,492	73,312	85,607	10,470	458,553
TOTAL SALARIES AND WAGES	776,056	71,865	847,921	63,149	31,889	28,492	73,312	85,607	10,470	1,140,840
2. EMPLOYEE BENEFITS	96,603	12,590	109,193	8,583	4,185	3,262	10,069	12,238	1,282	148,812
TOTAL SALARIES AND BENEFITS	872,659	84,455	957,114	71,732	36,074	31,754	83,381	97,845	11,752	1,289,652
3. LIBRARY ACQUISITIONS	0	0	0	34,819	0	0	0	0	0	34,819
4. EQUIPMENT & FURNITURE (A) PURCHASE	24,824	1,698	26,522	2,902	11,667	1,126	2,820	2,150	1,547	48,734
(B) RENTAL	1,274	324	1,598	581	3,484	113	760	279	262	7,077
(C) MAINTENANCE	3,546	164	3,710	770	5,156	124	849	917	234	11,760
5. OPERATIONAL SUPPLIES AND EXPENSES	43,777	2,234	46,011	3,172	4,310	4,701	11,510	10,329	3,735	83,768
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	56,660	0	56,660
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,686	0	9,686
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	13,187	0	13,187
10. EXTERNALLY CONTRACTED SERVICES	660	245	905	274	195	553	587	15,304	249	18,067
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13,330	0	0	0	13,330
12. PRINCIPAL AND INTEREST REPAYMENTS	53	0	53	0	0	28	146	0	472	699
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	93	0	93
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	17,285	1,250	18,535	394	1,135	2,626	5,834	4,854	7,252	40,630
16. INTERNAL COST ALLOCATIONS	-313	-669	-982	-30	-1,507	-79	-2,975	0	-556	-6,129
TOTAL	963,765	89,701	1,053,466	114,614	60,514	54,276	102,912	211,304	24,947	1,622,033

CENTRAL COMPUTING COSTS:	
ACADEMIC	36,413
NON-ACADEMIC	24,101
TOTAL	60,514

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTT (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	39.7	37.8	35.5	39.5	43.3	44.0	38.7	43.8	36.4	50.8	36.2	39.7	40.7	48.3	35.5	43.9	35.6	37.0	38.6	36.6	39.3	38.1
(B) OTHER INSTRUCTION AND RESEARCH	4.1	5.6	2.3	5.4	1.5	0.0	11.2	0.2	4.7	4.8	7.9	3.2	3.8	0.5	5.3	5.4	3.9	2.3	3.0	6.7	3.0	4.0
(C) OTHER SALARIES AND WAGES	24.7	26.5	31.2	25.9	24.1	25.6	15.8	22.4	27.7	18.3	23.7	26.7	28.5	23.6	29.6	24.5	31.0	29.8	26.1	26.4	30.1	28.3
TOTAL SALARIES AND WAGES	68.5	69.9	69.1	70.8	68.8	69.6	65.6	66.4	68.8	73.9	67.7	69.6	73.0	72.4	70.5	73.7	70.5	69.1	67.7	69.7	72.4	70.3
2. EMPLOYEE BENEFITS	8.2	9.1	8.1	8.2	9.0	6.6	6.9	7.7	9.3	6.8	11.2	9.2	8.0	9.6	10.3	8.2	7.8	10.7	7.6	9.6	8.2	9.2
TOTAL SALARIES AND BENEFITS	76.8	79.0	77.3	79.1	77.8	76.2	72.6	74.1	78.1	80.7	78.9	78.7	81.0	82.0	80.7	81.9	78.3	79.8	75.3	79.3	80.6	79.5
3. LIBRARY ACQUISITIONS	2.3	2.3	2.3	2.4	1.8	3.2	1.9	2.1	2.9	0.5	0.6	2.0	2.5	1.0	1.8	2.5	2.4	2.3	3.2	2.7	2.0	2.1
4. EQUIPMENT & FURNITURE (A) PURCHASE	4.1	3.0	4.4	2.5	2.3	0.6	5.5	1.1	2.8	0.9	2.1	2.8	2.8	1.6	2.7	2.7	3.0	4.3	3.9	2.2	3.0	3.0
(B) RENTAL	0.0	0.1	0.4	0.1	0.2	0.2	0.0	1.4	0.2	0.3	0.1	0.5	0.6	0.4	0.3	0.0	0.5	0.5	0.4	2.2	0.4	0.4
(C) MAINTENANCE	0.8	0.6	1.5	0.7	0.7	0.6	0.3	0.9	0.4	0.3	1.1	0.9	0.4	1.0	0.4	0.6	1.2	0.7	0.6	0.9	1.0	0.7
5. OPERATIONAL SUPPLIES AND EXPENSES	7.9	5.2	7.8	5.3	5.1	5.3	5.1	6.1	8.4	7.0	2.3	4.2	5.7	2.8	5.5	4.4	5.6	3.7	8.8	3.2	2.9	5.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.2	4.0	2.3	4.9	4.6	1.6	1.0	2.5	3.7	3.0	1.3	3.3	3.5	3.7	4.2	2.6	3.3	3.1	2.0	3.3	3.4	3.5
8. MUNICIPAL TAXES	0.7	0.7	0.5	0.6	0.6	0.5	0.5	0.2	0.5	0.6	0.1	0.6	0.8	0.5	0.5	0.8	0.8	0.6	0.7	0.6	0.6	0.6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1.1	0.9	0.4	0.0	1.0	1.3	0.1	1.2	0.2	0.0	0.6	1.2	0.2	1.0	0.9	0.3	1.3	1.0	0.4	1.4	0.8	0.8
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.4	0.5	0.4	2.4	1.4	2.8	0.0	1.6	1.7	9.6	2.8	0.0	3.2	0.9	0.3	0.3	0.2	0.4	0.4	0.6	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.0	0.4	0.0	0.1	0.0	1.5	0.0	0.0	0.0	2.0	0.8	0.0	0.1	1.3	1.0	0.9	1.7	1.1	1.1	0.8	0.8
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.6	1.9	2.7	4.1	3.9	4.1	8.8	10.6	1.5	5.1	3.1	2.8	2.9	2.9	1.1	3.4	2.4	3.2	3.4	3.0	3.7	2.5
16. INTERNAL COST ALLOCATIONS	0.0	-0.2	-0.4	0.0	-0.4	0.0	0.0	0.0	-0.5	0.0	-1.7	-0.6	-0.5	0.0	-0.4	-0.4	0.0	-1.2	-0.2	-0.2	0.0	-0.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / INSTITUTION	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC CENTRAL COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC CENTRAL COMPUTING	STUDENT SERVICES	ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE (1)	MEDICINE (2)	SUB-TOTAL (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
BROCK	61.8	0.0	61.8	7.0	3.1	71.9	3.1	1.9	7.0	14.0	2.1	100.0
CARLETON	63.4	0.0	63.4	7.7	2.2	73.3	1.6	3.7	6.5	13.6	1.3	100.0
GUELPH	63.1	0.0	63.1	6.5	3.2	72.9	1.6	3.9	6.5	13.0	2.1	100.0
LAKEHEAD	64.2	0.0	64.2	6.2	1.5	71.9	1.3	2.0	8.0	14.9	1.8	100.0
LAURENTIAN	63.9	0.0	63.9	6.4	1.5	71.8	1.5	1.6	8.5	14.3	2.4	100.0
ALGOMA	52.6	0.0	52.6	13.4	1.0	66.9	0.0	5.0	20.6	7.4	0.0	100.0
NIPISSING	64.7	0.0	64.7	3.8	0.0	68.5	0.0	5.4	14.9	11.1	0.1	100.0
HEARST	62.1	0.0	62.1	9.4	0.0	71.5	0.0	0.0	20.1	8.2	0.2	100.0
MCMASTER	53.9	10.6	64.5	8.0	1.8	74.3	2.1	1.9	7.1	12.8	1.8	100.0
ONTARIO COLLEGE OF ART	67.1	0.0	67.1	4.0	0.0	71.0	0.0	1.3	14.0	11.3	2.3	100.0
OISE	68.3	0.0	68.3	6.6	2.0	76.9	0.6	3.3	7.2	11.8	0.2	100.0
OTTAWA	56.3	9.1	65.4	6.8	2.7	74.9	1.1	2.9	6.6	13.3	1.2	100.0
QUEEN'S	55.5	9.7	65.2	7.9	3.0	76.1	1.3	2.8	4.3	12.7	2.7	100.0
RYERSON	65.2	0.0	65.2	4.0	2.1	71.2	2.1	2.6	9.8	12.5	1.7	100.0
TORONTO	55.3	11.5	66.8	8.0	1.6	76.4	0.6	3.2	5.8	13.3	0.7	100.0
TRENT	63.4	0.0	63.4	7.2	1.8	72.4	1.9	4.2	7.7	11.4	2.4	100.0
WATERLOO	61.6	0.0	61.6	6.8	2.6	71.0	1.8	5.4	6.9	14.0	0.9	100.0
WESTERN	56.8	11.1	67.9	6.9	1.9	76.6	2.4	3.8	4.5	11.5	1.2	100.0
WILFRID LAURIER	62.6	0.0	62.6	7.8	2.0	72.4	0.5	5.1	7.1	10.3	4.6	100.0
WINDSOR	61.9	0.0	61.9	7.2	4.0	73.0	1.4	3.8	5.5	14.5	1.8	100.0
YORK	64.7	0.0	64.7	6.2	2.4	73.4	2.1	3.4	5.6	13.2	2.4	100.0
AVERAGE ALL INSTITUTIONS	59.4	5.5	64.9	7.1	2.2	74.3	1.5	3.3	6.3	13.0	1.5	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
The average of the five universities with medical schools is 10.7%.

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,933	9,566	19,127	857	4,191	36,674	5,337	40	453	5,830
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,207	12,018	19,795	351	4,576	40,947	4,962	74	504	5,540
3. OTHER	116	0	-20	615	-4,764	-4,053	-583	0	0	-583
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-1,158	-2,452	-688	1,121	-5,149	-8,326	-208	-34	-51	-293
5. BALANCE - BEGINNING OF YEAR	6,838	12,041	23,469	2,115	22,420	66,883	11,985	74	588	12,647
6. BALANCE - END OF YEAR	5,680	9,589	22,781	3,236	17,271	58,557	11,777	40	537	12,354

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1981-82 to 1985-86

		1981-82	1982-83	1983-84	1984-85	1985-86
I	OPERATING REVENUE BY SOURCE OF REVENUE					
	Government Grants and Contracts					
	Ontario					
	Formula	76.5%	74.7%	74.5%	74.9%	74.4%
	Extra Formula	1.1	1.0	1.0	1.3	1.3
	MCU Grants	0.9	0.8	1.6	0.7	1.1
	Other	0.3	0.9	0.5	0.5	0.6
	Total Ontario Grants	78.8	77.4	77.6	77.4	77.3
	Federal	0.0	0.0	0.0	0.0	0.1
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other	0.0	0.0	0.0	0.0	0.0
	Fees					
	Tuition Credit	16.7	18.0	18.6	18.7	18.6
	Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	1.0	1.1	1.2	1.2	1.3
	Borrowings	0.0	0.0	0.1	0.0	0.0
	Gifts, Donations & Non-Government Grants	0.1	0.1	0.0	0.0	0.1
	Sales of Services & Products	0.0	0.0	0.0	0.0	0.0
	Investment Income	2.0	1.5	1.5	1.7	1.5
	Miscellaneous	0.6	0.7	0.8	1.0	1.1
	Interfund Transfers	0.8	1.1	0.3	0.0	0.0
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND					
	Non-Capital					
	Operating	71.5%	70.7%	70.3%	69.4%	69.3%
	Other (including non-credit)	1.0	1.4	1.5	1.5	1.4
	Ancillary Enterprises	8.4	10.2	9.7	9.6	9.8
	Sponsored Research	15.4	14.4	15.0	15.7	15.3
	Trust and Endowment	3.6	3.4	3.5	3.8	4.1
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.3%	97.8%	97.4%	97.3%	96.1%
	Capital	2.7	2.2	2.6	2.7	3.9
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1981-82 to 1985-86

		1981-82	1982-83	1983-84	1984-85	1985-86
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	39.2%	39.3%	38.5%	38.4%	38.1%
	Other Instruction and Research	4.2	4.1	4.0	3.9	4.0
	Other Salaries and Wages	27.8	27.7	28.0	28.1	28.3
	Total Salaries and Wages	71.2	71.1	70.5	70.4	70.3
	Employee Benefits	8.3	8.7	9.0	9.0	9.2
	Total Salaries and Benefits	79.5	79.8	79.5	79.4	79.5
	Library Acquisitions	2.2	2.1	2.2	2.2	2.1
	Equipment and Furniture					
	Purchase	2.2	2.2	3.1	2.9	3.0
	Rental	0.8	0.8	0.6	0.5	0.4
	Maintenance	0.5	0.5	0.5	0.7	0.7
	Operational Supplies and Expenses	5.4	5.1	4.9	4.9	5.2
	Utilities	3.8	3.7	3.6	3.5	3.5
	Municipal Taxes	0.7	0.7	0.6	0.6	0.6
	Renovations, Alterations and Major Repairs	1.0	1.1	1.0	1.0	0.8
	Externally Contracted Services	1.1	1.3	1.2	1.1	1.1
	Scholarships, Bursaries, etc.	0.8	0.9	0.8	0.8	0.8
	Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	2.4	2.2	2.3	2.4	2.5
	Internal Cost Allocations	-0.4	-0.3	-0.3	-0.4	-0.4
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	64.9%	64.8%	64.8%	64.9%	64.9%
	Library	7.1	7.0	7.1	7.1	7.1
	Academic Central Computing	2.4	2.5	2.7	2.3	2.2
	Total Instruction, Library, Ac. Cent. Comp.	74.4	74.2	74.5	74.3	74.3
	Non-Academic Central Computing	1.4	1.4	1.4	1.5	1.5
	Student Services	3.1	3.3	3.2	3.2	3.3
	Administration	6.1	6.0	6.0	6.1	6.3
	Physical Plant	13.7	13.6	13.2	13.3	13.0
	Other	1.2	1.4	1.6	1.6	1.5
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	73.3%	70.6%	70.9%	70.4%	70.2%
	Other (including non-credit)	1.1	1.4	1.4	1.4	1.4
	Ancillary Enterprises	8.6	10.4	10.0	9.6	9.8
	Sponsored Research	14.4	14.8	14.6	15.3	15.1
	Trust and Endowment	2.7	2.9	3.1	3.3	3.5
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.5%	97.6%	97.6%	97.3%	96.4%
	Capital	2.5	2.4	2.4	2.7	3.6
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,222	3,222
University of Ottawa	3,072	3,072
Queen's University	2,282	2,282
University of Toronto	11,425	11,425
University of Western Ontario	3,527	3,527
Total	23,528	23,528

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,222	3,222
University of Ottawa		3,072	3,072
Queen's University		2,282	2,282
University of Toronto	316	11,109	11,425
University of Western Ontario	83	3,444	3,527
Total	399	23,129	23,528

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 7 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	32,343	0	252	4,009	0	36,604	1,240	654	1,036	39,534	224
2. TOTAL EXPENSE (FROM TABLE 3)	32,522	0	217	3,988	0	36,727	1,342	591	1,056	39,716	0
3. NET REVENUE (EXPENSE)	-179	0	35	21	0	-123	-102	63	-20	-182	224
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	22	6	0	0	-28	0	0	0	0	0	0
5. OTHER TRANSFERS	56	0	-35	-21	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-101	6	0	0	-28	-123	-102	63	-20	-182	224
7. BALANCE - BEGINNING OF YEAR	-66	165	0	0	28	127	1,175	-49	-885	368	1,368
8. BALANCE - END OF YEAR	-167	171	0	0	0	4	1,073	14	-905	186	1,592

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

SOURCE	TYPE OF FUND: GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	22,953	0	0	22,953	0	0	0	22,953	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	219	0	0	219	0	0	479	698	0
(IV) OTHER	266	0	0	266	199	0	126	591	0
TOTAL ONTARIO GRANTS	23,438	0	0	23,438	199	0	605	24,242	0
(B) FEDERAL	0	0	0	0	917	0	0	917	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	124	0	0	124	0
2. FEES (A) TUITION CREDIT	8,236	0	0	8,236	0	0	0	8,236	0
(B) TUITION NON-CREDIT	0	236	0	236	0	0	0	236	0
(C) MISCELLANEOUS	293	16	1,523	1,832	0	0	0	1,832	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	512	0	512	18
5. SALES OF SERVICE AND PRODUCTS	0	0	2,486	2,486	0	0	0	2,486	0
6. INVESTMENT INCOME	155	0	0	155	0	0	0	155	348
7. MISCELLANEOUS	221	0	0	221	0	0	431	652	0
8. INTERFUND TRANSFERS	0	0	0	0	0	142	0	142	-142
TOTAL	32,343	252	4,009	36,604	1,240	654	1,036	39,534	224

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	12,905	0	0	12,905	0	0	0	12,905
(B) OTHER INSTRUCTION AND RESEARCH	1,345	153	0	1,498	647	0	0	2,145
(C) OTHER SALARIES AND WAGES	8,040	0	944	8,984	0	0	0	8,984
TOTAL SALARIES AND WAGES	22,290	153	944	23,387	647	0	0	24,034
2. EMPLOYEE BENEFITS	2,673	11	100	2,784	46	0	0	2,830
TOTAL SALARIES AND BENEFITS	24,963	164	1,044	26,171	693	0	0	26,864
3. LIBRARY ACQUISITIONS	745	0	0	745	0	0	0	745
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,334	0	48	1,382	229	0	201	1,812
(B) RENTAL	10	0	0	10	0	0	0	10
(C) MAINTENANCE	276	0	0	276	0	0	0	276
5. OPERATIONAL SUPPLIES AND EXPENSES	2,580	53	233	2,866	420	23	0	3,309
6. COST OF GOODS SOLD	0	0	1,722	1,722	0	0	0	1,722
7. UTILITIES	1,350	0	175	1,525	0	0	0	1,525
8. MUNICIPAL TAXES	218	0	0	218	0	0	0	218
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	361	0	324	685	0	0	0	685
10. EXTERNALLY CONTRACTED SERVICES	158	0	0	158	0	0	0	158
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	119	0	119
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	855	855
15. MISCELLANEOUS	527	0	306	833	0	449	0	1,282
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	32,522	217	3,988	36,727	1,342	591	1,056	39,716

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	12,905	0	12,905	0	0	0	0	0	0	12,905
(B) OTHER INSTRUCTION AND RESEARCH	1,345	0	1,345	0	0	0	0	0	0	1,345
(C) OTHER SALARIES AND WAGES	2,422	0	2,422	1,112	635	311	1,496	1,778	286	8,040
TOTAL SALARIES AND WAGES	16,672	0	16,672	1,112	635	311	1,496	1,778	286	22,290
2. EMPLOYEE BENEFITS	1,883	0	1,883	142	69	38	211	296	34	2,673
TOTAL SALARIES AND BENEFITS	18,555	0	18,555	1,254	704	349	1,707	2,074	320	24,963
3. LIBRARY ACQUISITIONS	0	0	0	745	0	0	0	0	0	745
4. EQUIPMENT & FURNITURE (A) PURCHASE	261	0	261	125	877	0	66	5	0	1,334
(B) RENTAL	0	0	0	10	0	0	0	0	0	10
(C) MAINTENANCE	62	0	62	0	214	0	0	0	0	276
5. OPERATIONAL SUPPLIES AND EXPENSES	1,007	0	1,007	142	175	264	397	345	250	2,580
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,350	0	1,350
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	218	0	218
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	361	0	361
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	158	0	158
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	217	0	217	5	17	0	117	46	125	527
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	20,102	0	20,102	2,281	1,987	613	2,287	4,557	695	32,522

CENTRAL COMPUTING COSTS: ACADEMIC 993
NON-ACADEMIC 994
TOTAL 1,987

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	171	0	0	171	-28	0	0	-28
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	165	0	0	165	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	6	0	0	6	-28	0	0	-28
5. BALANCE - BEGINNING OF YEAR	0	0	165	0	0	165	28	0	0	28
6. BALANCE - END OF YEAR	0	0	171	0	0	171	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	84,647	0	546	13,659	0	98,852	12,437	1,730	3,206	116,225	480
2. TOTAL EXPENSE (FROM TABLE 3)	84,092	0	519	12,941	0	97,552	12,340	618	4,804	115,314	0
3. NET REVENUE (EXPENSE)	555	0	27	718	0	1,300	97	1,112	-1,598	911	480
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	1,793	-1,793	0	-788	788	0	0	0	0	0	0
5. OTHER TRANSFERS	-623	0	-27	-177	0	-827	17	0	810	0	0
6. INCREASE (DECREASE) FOR THE YEAR	1,725	-1,793	0	-247	788	473	114	1,112	-788	911	480
7. BALANCE - BEGINNING OF YEAR	-128	2,292	0	539	543	3,246	5,013	1,619	776	10,654	3,931
8. BALANCE - END OF YEAR	1,597	499	0	292	1,331	3,719	5,127	2,731	-12	11,565	4,411

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	60,002	0	0	60,002	0	0	0	60,002	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,011	0	0	1,011	66	0	2,933	4,010	0
(IV) OTHER	0	0	0	0	154	0	139	293	0
TOTAL ONTARIO GRANTS	61,013	0	0	61,013	220	0	3,072	64,305	0
(B) FEDERAL	152	0	0	152	9,730	0	0	9,882	0
(C) MUNICIPAL	0	0	0	0	4	0	0	4	0
(D) OTHER	25	0	0	25	0	0	0	25	0
2. FEES (A) TUITION CREDIT	18,390	0	0	18,390	0	0	0	18,390	0
(B) TUITION NON-CREDIT	0	546	0	546	0	0	0	546	0
(C) MISCELLANEOUS	1,973	0	3,793	5,766	0	0	0	5,766	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	462	0	0	462	2,235	1,504	134	4,335	355
5. SALES OF SERVICE AND PRODUCTS	0	0	9,866	9,866	0	0	0	9,866	0
6. INVESTMENT INCOME	1,310	0	0	1,310	0	354	0	1,664	104
7. MISCELLANEOUS	1,463	0	0	1,463	0	0	0	1,463	0
8. INTERFUND TRANSFERS	-141	0	0	-141	248	-128	0	-21	21
TOTAL	84,647	546	13,659	98,852	12,437	1,730	3,206	116,225	480

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	31,803	0	0	31,803	743	0	0	32,546
(B) OTHER INSTRUCTION AND RESEARCH	4,731	310	0	5,041	4,125	0	0	9,166
(C) OTHER SALARIES AND WAGES	22,253	0	1,785	24,038	1,318	13	0	25,369
TOTAL SALARIES AND WAGES	58,787	310	1,785	60,882	6,186	13	0	67,081
2. EMPLOYEE BENEFITS	7,677	40	220	7,937	307	0	0	8,244
TOTAL SALARIES AND BENEFITS	66,464	350	2,005	68,819	6,493	13	0	75,325
3. LIBRARY ACQUISITIONS	1,906	0	0	1,906	0	0	39	1,945
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,487	29	157	2,673	1,151	0	459	4,283
(B) RENTAL	79	0	3	82	0	0	0	82
(C) MAINTENANCE	486	0	63	549	0	0	0	549
5. OPERATIONAL SUPPLIES AND EXPENSES	4,410	56	678	5,144	3,213	39	0	8,396
6. COST OF GOODS SOLD	0	0	3,326	3,326	0	0	0	3,326
7. UTILITIES	3,399	0	771	4,170	8	0	0	4,178
8. MUNICIPAL TAXES	578	0	10	588	0	0	0	588
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	760	0	345	1,105	0	0	1,904	3,009
10. EXTERNALLY CONTRACTED SERVICES	1,204	0	4,919	6,123	0	0	0	6,123
11. SCHOLARSHIPS, BURSARIES, ETC.	871	0	0	871	0	562	0	1,433
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	408	436	0	0	0	436
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,402	2,402
15. MISCELLANEOUS	1,571	84	105	1,760	1,475	4	0	3,239
16. INTERNAL COST ALLOCATIONS	-151	0	151	0	0	0	0	0
TOTAL	84,092	519	12,941	97,552	12,340	618	4,804	115,314

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	31,803	0	31,803	0	0	0	0	0	0	31,803
(B) OTHER INSTRUCTION AND RESEARCH	4,731	0	4,731	0	0	0	0	0	0	4,731
(C) OTHER SALARIES AND WAGES	7,084	0	7,084	3,625	1,645	1,396	4,174	3,787	542	22,253
TOTAL SALARIES AND WAGES	43,618	0	43,618	3,625	1,645	1,396	4,174	3,787	542	58,787
2. EMPLOYEE BENEFITS	5,419	0	5,419	499	233	212	600	632	82	7,677
TOTAL SALARIES AND BENEFITS	49,037	0	49,037	4,124	1,878	1,608	4,774	4,419	624	66,464
3. LIBRARY ACQUISITIONS	0	0	0	1,906	0	0	0	0	0	1,906
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,254	0	1,254	194	736	132	47	104	20	2,487
(B) RENTAL	0	0	0	0	67	0	0	10	2	79
(C) MAINTENANCE	57	0	57	48	340	4	12	17	8	486
5. OPERATIONAL SUPPLIES AND EXPENSES	2,306	0	2,306	162	104	566	300	813	159	4,410
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,399	0	3,399
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	578	0	578
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	760	0	760
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,204	0	1,204
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	871	0	0	0	871
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	686	0	686	21	57	17	390	153	247	1,571
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-16	-96	-39	0	0	-151
TOTAL	53,340	0	53,340	6,455	3,166	3,130	5,484	11,457	1,060	84,092

CENTRAL COMPUTING COSTS: ACADEMIC 1,836
NON-ACADEMIC 1,330
TOTAL 3,166

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	134	54	148	0	0	336	960	0	0	960
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	306	30	0	9	0	345	172	0	0	172
3. OTHER	0	0	0	0	-1,784	-1,784	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-172	24	148	-9	-1,784	-1,793	788	0	0	788
5. BALANCE - BEGINNING OF YEAR	368	30	0	110	1,784	2,292	543	0	0	543
6. BALANCE - END OF YEAR	196	54	148	101	0	499	1,331	0	0	1,331

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS				TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES								
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	98,107	0	6,159	18,050	0	122,316	40,572	6,395	3,524		172,807	739
2. TOTAL EXPENSE (FROM TABLE 3)	98,798	0	6,386	19,032	0	124,216	39,498	4,960	3,707		172,381	0
3. NET REVENUE (EXPENSE)	-691	0	-227	-982	0	-1,900	1,074	1,435	-183		426	739
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	716	-716	0	577	-577	0	0	0	0		0	0
5. OTHER TRANSFERS	-227	0	227	0	0	0	0	0	0		0	0
6. INCREASE (DECREASE) FOR THE YEAR	-202	-716	0	-405	-577	-1,900	1,074	1,435	-183		426	739
7. BALANCE - BEGINNING OF YEAR	410	1,126	0	848	799	3,183	5,419	3,449	121		12,172	12,993
8. BALANCE - END OF YEAR	208	410	0	443	222	1,283	6,493	4,884	-62		12,598	13,732

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	73,183	0	0	73,183	0	0	0	73,183	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	554	0	0	554	7	0	2,654	3,215	0
(IV) OTHER	2,398	4,783	0	7,181	20,996	0	0	28,177	0
TOTAL ONTARIO GRANTS	76,135	4,783	0	80,918	21,003	0	2,654	104,575	0
(B) FEDERAL	11	0	0	11	15,302	1,791	288	17,392	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	233	18	0	251	0
2. FEES (A) TUITION CREDIT	16,860	0	0	16,860	0	0	0	16,860	0
(B) TUITION NON-CREDIT	0	1,376	0	1,376	0	0	0	1,376	0
(C) MISCELLANEOUS	846	0	10,632	11,478	0	0	0	11,478	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	3,108	3,345	0	6,453	443
5. SALES OF SERVICE AND PRODUCTS	0	0	7,238	7,238	0	0	0	7,238	0
6. INVESTMENT INCOME	1,840	0	0	1,840	72	1,998	0	3,910	0
7. MISCELLANEOUS	2,610	0	180	2,790	715	0	0	3,505	65
8. INTERFUND TRANSFERS	-195	0	0	-195	139	-757	582	-231	231
TOTAL	98,107	6,159	18,050	122,316	40,572	6,395	3,524	172,807	739

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,113	1,854	0	36,967	4,324	0	0	41,291
(B) OTHER INSTRUCTION AND RESEARCH	2,298	116	0	2,414	4,716	537	0	7,667
(C) OTHER SALARIES AND WAGES	30,872	1,993	4,883	37,748	13,698	760	0	52,206
TOTAL SALARIES AND WAGES	68,283	3,963	4,883	77,129	22,738	1,297	0	101,164
2. EMPLOYEE BENEFITS	8,044	443	475	8,962	2,149	78	0	11,189
TOTAL SALARIES AND BENEFITS	76,327	4,406	5,358	86,091	24,887	1,375	0	112,353
3. LIBRARY ACQUISITIONS	2,302	0	0	2,302	67	62	0	2,431
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,341	130	514	4,985	2,195	115	0	7,295
(B) RENTAL	412	2	24	438	120	17	0	575
(C) MAINTENANCE	1,482	29	98	1,609	240	35	0	1,884
5. OPERATIONAL SUPPLIES AND EXPENSES	7,674	1,160	3,856	12,690	8,382	1,788	0	22,860
6. COST OF GOODS SOLD	0	0	3,707	3,707	0	0	0	3,707
7. UTILITIES	2,242	300	2,374	4,916	1,091	0	0	6,007
8. MUNICIPAL TAXES	543	0	50	593	0	0	0	593
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	361	0	549	910	0	0	254	1,164
10. EXTERNALLY CONTRACTED SERVICES	483	94	61	638	6	25	0	669
11. SCHOLARSHIPS, BURSARIES, ETC.	346	22	0	368	226	1,057	0	1,651
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,473	1,473	0	0	500	1,973
13. LAND AND SITE SERVICES	29	0	181	210	0	0	0	210
14. BUILDINGS	0	0	587	587	0	0	2,426	3,013
15. MISCELLANEOUS	2,671	196	175	3,042	1,941	486	527	5,996
16. INTERNAL COST ALLOCATIONS	-415	47	25	-343	343	0	0	0
TOTAL	98,798	6,386	19,032	124,216	39,498	4,960	3,707	172,381

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,113	0	35,113	0	0	0	0	0	0	35,113
(B) OTHER INSTRUCTION AND RESEARCH	2,298	0	2,298	0	0	0	0	0	0	2,298
(C) OTHER SALARIES AND WAGES	10,681	0	10,681	3,322	2,221	2,787	3,946	6,969	946	30,872
TOTAL SALARIES AND WAGES	48,092	0	48,092	3,322	2,221	2,787	3,946	6,969	946	68,283
2. EMPLOYEE BENEFITS	5,618	0	5,618	410	288	285	462	872	109	8,044
TOTAL SALARIES AND BENEFITS	53,710	0	53,710	3,732	2,509	3,072	4,408	7,841	1,055	76,327
3. LIBRARY ACQUISITIONS	0	0	0	2,302	0	0	0	0	0	2,302
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,302	0	2,302	114	1,238	30	437	185	35	4,341
(B) RENTAL	53	0	53	0	204	1	139	14	1	412
(C) MAINTENANCE	447	0	447	167	539	11	104	202	12	1,482
5. OPERATIONAL SUPPLIES AND EXPENSES	4,637	0	4,637	100	623	216	809	868	421	7,674
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,242	0	2,242
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	543	0	543
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	361	0	361
10. EXTERNALLY CONTRACTED SERVICES	58	0	58	0	6	4	187	179	49	483
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	346	0	0	0	346
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	29	0	29
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,178	0	1,178	42	52	201	356	353	489	2,671
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-415	0	0	0	0	-415
TOTAL	62,385	0	62,385	6,457	4,756	3,881	6,440	12,817	2,062	98,798

CENTRAL COMPUTING COSTS: ACADEMIC 3,187
NON-ACADEMIC 1,569
TOTAL 4,756

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	310	12	0	322	63	0	0	63
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	521	0	505	12	0	1,038	640	0	0	640
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-321	0	-195	0	0	-716	-577	0	0	-577
5. BALANCE - BEGINNING OF YEAR	521	0	505	100	0	1,126	799	0	0	799
6. BALANCE - END OF YEAR	0	0	310	100	0	410	222	0	0	222

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	29,524	0	64	3,495	0	33,083	2,931	343	2,194	38,551	84
2. TOTAL EXPENSE (FROM TABLE 3)	28,496	0	64	3,406	0	31,966	2,820	274	1,819	36,879	0
3. NET REVENUE (EXPENSE)	1,028	0	0	89	0	1,117	111	69	375	1,672	84
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-716	716	0	-89	89	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	-177	0	-177	177
6. INCREASE (DECREASE) FOR THE YEAR	312	716	0	0	89	1,117	111	-108	375	1,495	261
7. BALANCE - BEGINNING OF YEAR	-312	934	0	0	261	883	1,631	334	1,138	3,986	1,481
8. BALANCE - END OF YEAR	0	1,650	0	0	350	2,000	1,742	226	1,513	5,481	1,742

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	19,217	0	0	19,217	0	0	0	19,217	0
(II)	EXTRA FORMULA	2,423	0	0	2,423	0	0	0	2,423	0
(III)	MCU GRANTS	559	45	0	604	31	0	1,667	2,302	0
(IV)	OTHER	0	0	0	0	898	0	81	979	0
TOTAL ONTARIO GRANTS		22,199	45	0	22,244	929	0	1,748	24,921	0
(B) FEDERAL		49	33	0	82	1,778	0	0	1,860	0
(C) MUNICIPAL		0	0	0	0	7	0	0	7	0
(D) OTHER		0	0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	6,180	0	0	6,180	0	0	0	6,180	0
	(B) TUITION NON-CREDIT	0	14	0	14	0	0	0	14	0
	(C) MISCELLANEOUS	306	0	1,875	2,181	0	0	0	2,181	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		13	0	0	13	369	94	368	844	82
5. SALES OF SERVICE AND PRODUCTS		0	0	1,610	1,610	0	0	0	1,610	0
6. INVESTMENT INCOME		561	0	0	561	0	243	81	885	2
7. MISCELLANEOUS		34	0	14	48	0	0	1	49	0
8. INTERFUND TRANSFERS		182	-28	-4	150	-152	6	-4	0	0
TOTAL		29,524	64	3,495	33,083	2,931	343	2,194	38,551	84

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,249	41	0	11,290	68	0	0	11,358
(B) OTHER INSTRUCTION AND RESEARCH	1,538	1	0	1,539	0	0	0	1,539
(C) OTHER SALARIES AND WAGES	7,393	7	538	7,938	1,477	0	0	9,415
TOTAL SALARIES AND WAGES	20,180	49	538	20,767	1,545	0	0	22,312
2. EMPLOYEE BENEFITS	2,350	2	52	2,404	74	0	0	2,478
TOTAL SALARIES AND BENEFITS	22,530	51	590	23,171	1,619	0	0	24,790
3. LIBRARY ACQUISITIONS	670	0	0	670	18	0	0	688
4. EQUIPMENT & FURNITURE (A) PURCHASE	705	2	39	746	400	0	89	1,235
(B) RENTAL	29	0	0	29	3	0	0	32
(C) MAINTENANCE	187	0	1	188	80	0	0	268
5. OPERATIONAL SUPPLIES AND EXPENSES	1,521	3	373	1,897	318	9	27	2,251
6. COST OF GOODS SOLD	0	0	981	981	0	0	0	981
7. UTILITIES	1,391	0	227	1,618	3	0	0	1,621
8. MUNICIPAL TAXES	185	0	0	185	0	0	0	185
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	1,539	1,539
10. EXTERNALLY CONTRACTED SERVICES	109	0	1,016	1,125	0	0	0	1,125
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	260	0	260
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	170	170	0	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	159	159
15. MISCELLANEOUS	1,155	8	23	1,186	379	5	5	1,575
16. INTERNAL COST ALLOCATIONS	14	0	-14	0	0	0	0	0
TOTAL	28,496	64	3,406	31,966	2,820	274	1,819	36,879

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,249	0	11,249	0	0	0	0	0	0	11,249
(B) OTHER INSTRUCTION AND RESEARCH	1,538	0	1,538	0	0	0	0	0	0	1,538
(C) OTHER SALARIES AND WAGES	1,930	0	1,930	899	486	370	1,675	1,901	132	7,393
TOTAL SALARIES AND WAGES	14,717	0	14,717	899	486	370	1,675	1,901	132	20,180
2. EMPLOYEE BENEFITS	1,606	0	1,606	107	54	36	218	247	82	2,350
TOTAL SALARIES AND BENEFITS	16,323	0	16,323	1,006	540	406	1,893	2,148	214	22,530
3. LIBRARY ACQUISITIONS	0	0	0	670	0	0	0	0	0	670
4. EQUIPMENT & FURNITURE (A) PURCHASE	602	0	602	15	62	5	14	12	-5	705
(B) RENTAL	5	0	5	0	7	0	13	4	0	29
(C) MAINTENANCE	23	0	23	4	125	1	30	3	1	187
5. OPERATIONAL SUPPLIES AND EXPENSES	793	0	793	0	52	109	126	413	28	1,521
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,391	0	1,391
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	185	0	185
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	57	0	0	0	52	0	109
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	574	0	574	13	10	31	194	45	288	1,155
16. INTERNAL COST ALLOCATIONS	-21	0	-21	0	0	14	21	0	0	14
TOTAL	18,299	0	18,299	1,765	796	566	2,291	4,253	526	28,496

CENTRAL COMPUTING COSTS: ACADEMIC 419
NON-ACADEMIC 377
TOTAL 796

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	102	0	0	17	1,019	1,138	103	0	5	108
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	17	405	422	2	0	17	19
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	102	0	0	0	614	716	101	0	-12	89
5. BALANCE - BEGINNING OF YEAR	429	0	0	100	405	934	227	0	34	261
6. BALANCE - END OF YEAR	531	0	0	100	1,019	1,650	328	0	22	350

*Other Operating funds are to be allocated by the President for funding special projects.

**Other Ancillary funds represent the accumulated surplus from Parking, $18 thousand; and the Bookstore, $4 thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	28,406	0	70	3,452	0	31,928	1,915	799	285	34,927	37
2. TOTAL EXPENSE (FROM TABLE 3)	28,465	0	83	3,398	0	31,946	2,183	481	253	34,863	0
3. NET REVENUE (EXPENSE)	-59	0	-13	54	0	-18	-268	318	32	64	37
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	193	-193	0	-45	45	0	0	0	0	0	0
5. OTHER TRANSFERS	-13	0	13	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	121	-193	0	9	45	-18	-268	318	32	64	37
7. BALANCE - BEGINNING OF YEAR	-1,380	924	0	60	364	-32	934	1,149	1,922	3,973	761
8. BALANCE - END OF YEAR	-1,259	731	0	69	409	-50	666	1,467	1,954	4,037	798

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	16,999	0	0	16,999	0	0	0	16,999	0
(II)	EXTRA FORMULA	4,266	0	0	4,266	0	0	0	4,266	0
(III)	MCU GRANTS	845	0	0	845	0	0	253	1,098	0
(IV)	OTHER	0	0	0	0	165	32	22	219	0
	TOTAL ONTARIO GRANTS	22,110	0	0	22,110	165	32	275	22,582	0
(B) FEDERAL		0	0	0	0	1,516	0	0	1,516	0
(C) MUNICIPAL		0	0	0	0	66	0	0	66	0
(D) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A)	TUITION CREDIT	5,465	0	0	5,465	0	0	0	5,465	0
(B)	TUITION NON-CREDIT	0	70	0	70	0	0	0	70	0
(C)	MISCELLANEOUS	375	0	1,266	1,641	0	0	0	1,641	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		0	0	0	0	93	392	0	485	37
5. SALES OF SERVICE AND PRODUCTS		0	0	2,197	2,197	0	0	0	2,197	0
6. INVESTMENT INCOME		60	0	0	60	3	203	236	502	0
7. MISCELLANEOUS		242	0	0	242	72	89	0	403	0
8. INTERFUND TRANSFERS		154	0	-11	143	0	83	-226	0	0
TOTAL		28,406	70	3,452	31,928	1,915	799	285	34,927	37

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	12,323	4	0	12,327	85	0	0	12,412
(B) OTHER INSTRUCTION AND RESEARCH	414	25	0	439	529	4	0	972
(C) OTHER SALARIES AND WAGES	6,856	3	615	7,474	434	46	0	7,954
TOTAL SALARIES AND WAGES	19,593	32	615	20,240	1,048	50	0	21,338
2. EMPLOYEE BENEFITS	2,556	2	60	2,618	51	3	0	2,672
TOTAL SALARIES AND BENEFITS	22,149	34	675	22,858	1,099	53	0	24,010
3. LIBRARY ACQUISITIONS	509	0	0	509	0	2	0	511
4. EQUIPMENT & FURNITURE (A) PURCHASE	666	0	51	717	481	12	0	1,210
(B) RENTAL	61	0	79	140	0	7	0	147
(C) MAINTENANCE	186	0	6	192	0	0	0	192
5. OPERATIONAL SUPPLIES AND EXPENSES	1,457	49	253	1,759	407	151	0	2,317
6. COST OF GOODS SOLD	0	0	1,212	1,212	0	0	0	1,212
7. UTILITIES	1,321	0	258	1,579	0	0	0	1,579
8. MUNICIPAL TAXES	164	0	0	164	0	0	0	164
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	284	0	24	308	0	0	0	308
10. EXTERNALLY CONTRACTED SERVICES	670	0	303	973	0	0	0	973
11. SCHOLARSHIPS, BURSARIES, ETC.	24	0	0	24	0	217	0	241
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	253	253
15. MISCELLANEOUS	1,102	0	12	1,114	188	39	0	1,341
16. INTERNAL COST ALLOCATIONS	-128	0	120	-8	8	0	0	0
TOTAL	28,465	83	3,398	31,946	2,183	481	253	34,863

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	12,323	0	12,323	0	0	0	0	0	0	12,323
(B) OTHER INSTRUCTION AND RESEARCH	414	0	414	0	0	0	0	0	0	414
(C) OTHER SALARIES AND WAGES	1,928	0	1,928	1,060	388	190	1,808	1,231	251	6,856
TOTAL SALARIES AND WAGES	14,665	0	14,665	1,060	388	190	1,808	1,231	251	19,593
2. EMPLOYEE BENEFITS	1,883	0	1,883	139	48	21	242	192	31	2,556
TOTAL SALARIES AND BENEFITS	16,548	0	16,548	1,199	436	211	2,050	1,423	282	22,149
3. LIBRARY ACQUISITIONS	0	0	0	509	0	0	0	0	0	509
4. EQUIPMENT & FURNITURE (A) PURCHASE	394	0	394	19	185	4	27	32	5	666
(B) RENTAL	42	0	42	11	0	0	6	1	1	61
(C) MAINTENANCE	13	0	13	6	152	0	8	0	7	186
5. OPERATIONAL SUPPLIES AND EXPENSES	693	0	693	13	32	68	249	231	171	1,457
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,321	0	1,321
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	164	0	164
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	284	0	284
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	67	19	0	27	557	0	670
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	24	0	0	0	24
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	485	0	485	11	6	140	172	58	230	1,102
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-128	0	0	-128
TOTAL	18,175	0	18,175	1,835	830	447	2,411	4,071	696	28,465

CENTRAL COMPUTING COSTS: ACADEMIC 415
NON-ACADEMIC 415
TOTAL 830

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	287	332	12	39	670	45	0	0	45
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	167	539	7	150	863	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	120	-207	5	-111	-193	45	0	0	45
5. BALANCE - BEGINNING OF YEAR	0	167	539	68	150	924	364	0	0	364
6. BALANCE - END OF YEAR	0	287	332	73	39	731	409	0	0	409

*Other Operating funds are for equipment and library acquisitions.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	3,070	0	0	264	0	3,334	0	0	0	3,334	25
2. TOTAL EXPENSE (FROM TABLE 3)	3,317	0	0	296	0	3,613	0	0	0	3,613	0
3. NET REVENUE (EXPENSE)	-247	0	0	-32	0	-279	0	0	0	-279	25
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-32	0	0	32	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-279	0	0	0	0	-279	0	0	0	-279	25
7. BALANCE - BEGINNING OF YEAR	-634	0	0	0	0	-634	0	0	473	-161	100
8. BALANCE - END OF YEAR	-913	0	0	0	0	-913	0	0	473	-440	125

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,745	0	0	1,745	0	0	0	1,745	0
(II) EXTRA FORMULA	210	0	0	210	0	0	0	210	0
(III) MCU GRANTS	411	0	0	411	0	0	0	411	0
(IV) OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	2,366	0	0	2,366	0	0	0	2,366	0
(B) FEDERAL	0	0	0	0	0	0	0	0	0
(C) MUNICIPAL	40	0	0	40	0	0	0	40	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	650	0	0	650	0	0	0	650	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	0	0	0	25
5. SALES OF SERVICE AND PRODUCTS	0	0	264	264	0	0	0	264	0
6. INVESTMENT INCOME	0	0	0	0	0	0	0	0	0
7. MISCELLANEOUS	14	0	0	14	0	0	0	14	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	3,070	0	264	3,334	0	0	0	3,334	25

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,461	0	0	1,461	0	0	0	1,461
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	849	0	135	984	0	0	0	984
TOTAL SALARIES AND WAGES	2,310	0	135	2,445	0	0	0	2,445
2. EMPLOYEE BENEFITS	218	0	8	226	0	0	0	226
TOTAL SALARIES AND BENEFITS	2,528	0	143	2,671	0	0	0	2,671
3. LIBRARY ACQUISITIONS	106	0	0	106	0	0	0	106
4. EQUIPMENT & FURNITURE (A) PURCHASE	19	0	0	19	0	0	0	19
(B) RENTAL	5	0	0	5	0	0	0	5
(C) MAINTENANCE	21	0	0	21	0	0	0	21
5. OPERATIONAL SUPPLIES AND EXPENSES	176	0	9	185	0	0	0	185
6. COST OF GOODS SOLD	0	0	144	144	0	0	0	144
7. UTILITIES	53	0	0	53	0	0	0	53
8. MUNICIPAL TAXES	16	0	0	16	0	0	0	16
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	42	0	0	42	0	0	0	42
10. EXTERNALLY CONTRACTED SERVICES	46	0	0	46	0	0	0	46
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	170	0	0	170	0	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	135	0	0	135	0	0	0	135
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	3,317	0	296	3,613	0	0	0	3,613

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,461	0	1,461	0	0	0	0	0	0	1,461
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	274	0	85	397	93	0	849
TOTAL SALARIES AND WAGES	1,461	0	1,461	274	0	85	397	93	0	2,310
2. EMPLOYEE BENEFITS	137	0	137	26	0	6	41	8	0	218
TOTAL SALARIES AND BENEFITS	1,598	0	1,598	300	0	91	438	101	0	2,528
3. LIBRARY ACQUISITIONS	0	0	0	106	0	0	0	0	0	106
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	19	0	0	0	0	0	19
(B) RENTAL	0	0	0	0	0	0	5	0	0	5
(C) MAINTENANCE	21	0	21	0	0	0	0	0	0	21
5. OPERATIONAL SUPPLIES AND EXPENSES	31	0	31	14	32	16	71	12	0	176
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	53	0	53
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	16	0	16
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	42	0	42
10. EXTERNALLY CONTRACTED SERVICES	11	0	11	0	0	12	0	23	0	46
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	53	0	53	0	0	0	117	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	31	0	31	4	0	48	52	0	0	135
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,745	0	1,745	443	32	167	683	247	0	3,317

CENTRAL COMPUTING COSTS: ACADEMIC 32
NON-ACADEMIC 0
TOTAL 32

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,008	0	0	0	0	6,008	127	7	2	6,144	24
2. TOTAL EXPENSE (FROM TABLE 3)	5,503	0	0	0	0	5,503	124	7	0	5,634	0
3. NET REVENUE (EXPENSE)	505	0	0	0	0	505	3	0	2	510	24
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-725	0	0	0	0	-725	0	725	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-220	0	0	0	0	-220	3	725	2	510	24
7. BALANCE - BEGINNING OF YEAR	494	181	0	0	0	675	16	278	10	979	779
8. BALANCE - END OF YEAR	274	181	0	0	0	455	19	1,003	12	1,489	803

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	3,931	0	0	3,931	0	0	0	3,931	0
(II)	EXTRA FORMULA	516	0	0	516	0	0	0	516	0
(III)	MCU GRANTS	89	0	0	89	0	0	0	89	0
(IV)	OTHER	52	0	0	52	40	0	0	92	0
	TOTAL ONTARIO GRANTS	4,588	0	0	4,588	40	0	0	4,628	0
(B) FEDERAL		0	0	0	0	79	0	0	79	0
(C) MUNICIPAL		0	0	0	0	0	0	0	0	0
(D) OTHER		0	0	0	0	8	0	0	8	0
2. FEES (A)	TUITION CREDIT	1,090	0	0	1,090	0	0	0	1,090	0
(B)	TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C)	MISCELLANEOUS	27	0	0	27	0	0	0	27	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		0	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME		177	0	0	177	0	0	2	179	90
7. MISCELLANEOUS		60	0	0	60	0	7	0	67	0
8. INTERFUND TRANSFERS		66	0	0	66	0	0	0	66	-66
TOTAL		6,008	0	0	6,008	127	7	2	6,144	24

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,128	0	0	2,128	0	0	0	2,128
(B) OTHER INSTRUCTION AND RESEARCH	614	0	0	614	0	0	0	614
(C) OTHER SALARIES AND WAGES	869	0	0	869	66	0	0	935
TOTAL SALARIES AND WAGES	3,611	0	0	3,611	66	0	0	3,677
2. EMPLOYEE BENEFITS	382	0	0	382	2	0	0	384
TOTAL SALARIES AND BENEFITS	3,993	0	0	3,993	68	0	0	4,061
3. LIBRARY ACQUISITIONS	103	0	0	103	0	0	0	103
4. EQUIPMENT & FURNITURE (A) PURCHASE	303	0	0	303	0	0	0	303
(B) RENTAL	1	0	0	1	0	0	0	1
(C) MAINTENANCE	16	0	0	16	0	0	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES	280	0	0	280	37	0	0	317
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	57	0	0	57	0	0	0	57
8. MUNICIPAL TAXES	26	0	0	26	0	0	0	26
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	7	0	0	7	0	0	0	7
10. EXTERNALLY CONTRACTED SERVICES	155	0	0	155	0	0	0	155
11. SCHOLARSHIPS, BURSARIES, ETC.	80	0	0	80	0	7	0	87
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	482	0	0	482	19	0	0	501
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	5,503	0	0	5,503	124	7	0	5,634

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,128	0	2,128	0	0	0	0	0	0	2,128
(B) OTHER INSTRUCTION AND RESEARCH	614	0	614	0	0	0	0	0	0	614
(C) OTHER SALARIES AND WAGES	0	0	0	66	0	66	510	227	0	869
TOTAL SALARIES AND WAGES	2,742	0	2,742	66	0	66	510	227	0	3,611
2. EMPLOYEE BENEFITS	275	0	275	6	0	8	69	24	0	382
TOTAL SALARIES AND BENEFITS	3,017	0	3,017	72	0	74	579	251	0	3,993
3. LIBRARY ACQUISITIONS	0	0	0	103	0	0	0	0	0	103
4. EQUIPMENT & FURNITURE (A) PURCHASE	147	0	147	24	0	1	41	90	0	303
(B) RENTAL	1	0	1	0	0	0	0	0	0	1
(C) MAINTENANCE	1	0	1	0	0	0	15	0	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES	102	0	102	8	0	17	120	28	5	280
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	57	0	57
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	26	0	26
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES	22	0	22	0	0	0	0	133	0	155
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	80	0	0	0	80
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	272	0	272	0	0	127	63	20	0	482
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,562	0	3,562	207	0	299	818	612	5	5,503

CENTRAL COMPUTING COSTS:

ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

-100-

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	143	0	0	0	38	181	0	0	0	0
6. BALANCE - END OF YEAR	143	0	0	0	38	181	0	0	0	0

*Other Operating funds are for a library reserve, $17 thousand; new program development, $18 thousand; and student athletics, $3 thousand.

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,103	0	0	38	0	1,141	9	0	0	1,150	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,014	0	0	15	0	1,029	8	0	0	1,037	0
3. NET REVENUE (EXPENSE)	89	0	0	23	0	112	1	0	0	113	0
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	24	0	0	-23	0	1	-1	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	113	0	0	0	0	113	0	0	0	113	0
7. BALANCE - BEGINNING OF YEAR	17	0	0	0	0	17	0	0	0	17	0
8. BALANCE - END OF YEAR	130	0	0	0	0	130	0	0	0	130	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	610	0	0	610	0	0	0	610	0
(II)	EXTRA FORMULA	221	0	0	221	0	0	0	221	0
(III)	MCU GRANTS	98	0	0	98	0	0	25	123	0
(IV)	OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		929	0	0	929	0	0	25	954	0
(B) FEDERAL		0	0	0	0	0	0	0	0	0
(C) MUNICIPAL		6	0	0	6	0	0	0	6	0
(D) OTHER		2	0	0	2	9	0	0	11	0
2. FEES (A)	TUITION CREDIT	112	0	0	112	0	0	0	112	0
(B)	TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C)	MISCELLANEOUS	7	0	0	7	0	0	0	7	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		0	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS		0	0	38	38	0	0	0	38	0
6. INVESTMENT INCOME		10	0	0	10	0	0	0	10	0
7. MISCELLANEOUS		12	0	0	12	0	0	0	12	0
8. INTERFUND TRANSFERS		25	0	0	25	0	0	-25	0	0
TOTAL		1,103	0	38	1,141	9	0	0	1,150	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	444	0	0	444	0	0	0	444
(B) OTHER INSTRUCTION AND RESEARCH	2	0	0	2	8	0	0	10
(C) OTHER SALARIES AND WAGES	227	0	0	227	0	0	0	227
TOTAL SALARIES AND WAGES	673	0	0	673	8	0	0	681
2. EMPLOYEE BENEFITS	78	0	0	78	0	0	0	78
TOTAL SALARIES AND BENEFITS	751	0	0	751	8	0	0	759
3. LIBRARY ACQUISITIONS	21	0	0	21	0	0	0	21
4. EQUIPMENT & FURNITURE (A) PURCHASE	11	0	0	11	0	0	0	11
(B) RENTAL	14	0	0	14	0	0	0	14
(C) MAINTENANCE	9	0	0	9	0	0	0	9
5. OPERATIONAL SUPPLIES AND EXPENSES	62	0	0	62	0	0	0	62
6. COST OF GOODS SOLD	0	0	11	11	0	0	0	11
7. UTILITIES	25	0	0	25	0	0	0	25
8. MUNICIPAL TAXES	2	0	0	2	0	0	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	12	0	0	12	0	0	0	12
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	4	4	0	0	0	4
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	107	0	0	107	0	0	0	107
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,014	0	15	1,029	8	0	0	1,037

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	444	0	444	0	0	0	0	0	0	444
(B) OTHER INSTRUCTION AND RESEARCH	2	0	2	0	0	0	0	0	0	2
(C) OTHER SALARIES AND WAGES	31	0	31	55	0	0	126	14	1	227
TOTAL SALARIES AND WAGES	477	0	477	55	0	0	126	14	1	673
2. EMPLOYEE BENEFITS	52	0	52	6	0	0	18	2	0	78
TOTAL SALARIES AND BENEFITS	529	0	529	61	0	0	144	16	1	751
3. LIBRARY ACQUISITIONS	0	0	0	21	0	0	0	0	0	21
4. EQUIPMENT & FURNITURE (A) PURCHASE	1	0	1	6	0	0	4	0	0	11
(B) RENTAL	6	0	6	0	0	0	8	0	0	14
(C) MAINTENANCE	9	0	9	0	0	0	0	0	0	9
5. OPERATIONAL SUPPLIES AND EXPENSES	29	0	29	5	0	0	25	2	1	62
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	25	0	25
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	12	0	12
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	56	0	56	2	0	0	23	26	0	107
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	630	0	630	95	0	0	204	83	2	1,014

CENTRAL COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: MCMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	106,964	0	549	15,868	0	123,381	47,461	17,401	1,793	190,036	3,302
2. TOTAL EXPENSE (FROM TABLE 3)	108,963	0	545	16,216	0	125,724	48,095	19,886	2,633	196,338	0
3. NET REVENUE (EXPENSE)	-1,999	0	4	-348	0	-2,343	-634	-2,485	-840	-6,302	3,302
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	1,155	-1,155	0	379	-379	0	0	0	0	0	0
5. OTHER TRANSFERS	35	0	-4	-31	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-809	-1,155	0	0	-379	-2,343	-634	-2,485	-840	-6,302	3,302
7. BALANCE - BEGINNING OF YEAR	1,105	4,713	0	0	1,567	7,385	12,555	3,175	5,151	28,266	57,011
8. BALANCE - END OF YEAR	296	3,558	0	0	1,188	5,042	11,921	690	4,311	21,964	60,313

Note: In addition to the above revenue and expenses, $3,222 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: MCMASTER

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	80,074	0	0	80,074	0	0	0	80,074	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,168	0	0	1,168	177	0	453	1,798	0
(IV) OTHER	0	0	0	0	4,289	0	357	4,646	0
TOTAL ONTARIO GRANTS	81,242	0	0	81,242	4,466	0	810	86,518	0
(B) FEDERAL	0	0	0	0	25,090	0	0	25,090	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	17,881	0	0	17,881	0	0	0	17,881	0
(B) TUITION NON-CREDIT	0	549	0	549	0	0	0	549	0
(C) MISCELLANEOUS	996	0	5,631	6,627	0	0	0	6,627	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	89	0	0	89	16,617	13,972	0	30,678	2,740
5. SALES OF SERVICE AND PRODUCTS	0	0	10,169	10,169	0	0	0	10,169	0
6. INVESTMENT INCOME	2,134	0	0	2,134	0	4,931	494	7,559	562
7. MISCELLANEOUS	4,522	0	99	4,621	0	0	344	4,965	0
8. INTERFUND TRANSFERS	100	0	-31	69	1,288	-1,502	145	0	0
TOTAL	106,964	549	15,868	123,381	47,461	17,401	1,793	190,036	3,302

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	39,646	184	0	39,830	10,332	5,344	0	55,506
(B) OTHER INSTRUCTION AND RESEARCH	5,110	0	0	5,110	0	0	0	5,110
(C) OTHER SALARIES AND WAGES	30,165	138	4,351	34,654	15,693	4,902	0	55,249
TOTAL SALARIES AND WAGES	74,921	322	4,351	79,594	26,025	10,246	0	115,865
2. EMPLOYEE BENEFITS	10,162	22	466	10,650	2,383	1,865	0	14,898
TOTAL SALARIES AND BENEFITS	85,083	344	4,817	90,244	28,408	12,111	0	130,763
3. LIBRARY ACQUISITIONS	3,203	0	0	3,203	0	382	0	3,585
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,090	1	132	3,223	4,959	2,672	8	10,862
(B) RENTAL	264	0	0	264	64	0	0	328
(C) MAINTENANCE	489	0	47	536	36	4	0	576
5. OPERATIONAL SUPPLIES AND EXPENSES	9,197	193	3,012	12,402	11,299	1,903	0	25,604
6. COST OF GOODS SOLD	0	0	6,212	6,212	0	0	0	6,212
7. UTILITIES	3,990	0	959	4,949	0	0	0	4,949
8. MUNICIPAL TAXES	565	0	29	594	0	0	0	594
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	172	0	103	275	0	30	0	305
10. EXTERNALLY CONTRACTED SERVICES	1,778	0	0	1,778	0	0	0	1,778
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,774	0	2,774
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,625	2,625
15. MISCELLANEOUS	1,630	7	121	1,758	3,018	10	0	4,786
16. INTERNAL COST ALLOCATIONS	-498	0	187	-311	311	0	0	0
TOTAL	108,963	545	16,216	125,724	48,095	19,886	2,633	196,338

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: MCMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	33,454	6,192	39,646	0	0	0	0	0	0	39,646
(B) OTHER INSTRUCTION AND RESEARCH	4,727	383	5,110	0	0	0	0	0	0	5,110
(C) OTHER SALARIES AND WAGES	7,509	2,306	9,815	4,258	2,778	1,441	5,085	5,705	1,083	30,165
TOTAL SALAPIES AND WAGES	45,690	8,881	54,571	4,258	2,778	1,441	5,085	5,705	1,083	74,921
2. EMPLOYEE BENEFITS	5,745	1,871	7,616	592	363	164	702	593	132	10,162
TOTAL SALARIES AND BENEFITS	51,435	10,752	62,187	4,850	3,141	1,605	5,787	6,298	1,215	85,083
3. LIBRARY ACQUISITIONS	0	0	0	3,203	0	0	0	0	0	3,203
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,242	7	2,249	27	462	83	183	58	28	3,090
(B) RENTAL	22	45	67	55	128	0	0	11	3	264
(C) MAINTENANCE	188	31	219	21	223	0	12	3	11	489
5. OPERATIONAL SUPPLIES AND EXPENSES	4,321	488	4,809	503	598	333	1,690	1,002	262	9,197
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,990	0	3,990
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	565	0	565
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	172	0	172
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,778	0	1,778
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	488	264	752	40	27	67	72	96	576	1,630
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-311	0	0	0	-187	-498
TOTAL	58,696	11,587	70,283	8,699	4,268	2,088	7,744	13,973	1,908	108,963

CENTRAL COMPUTING COSTS:

ACADEMIC	2,005
NON-ACADEMIC	2,263
TOTAL	4,268

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: MCMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	105	0	1,069	0	0	1,174	571	0	0	571
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,221	41	67	2,329	950	0	0	950
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	105	0	-1,152	-41	-67	-1,155	-379	0	0	-379
5. BALANCE - BEGINNING OF YEAR	18	0	2,502	867	1,326	4,713	1,567	0	0	1,567
6. BALANCE - END OF YEAR	123	0	1,350	826	1,259	3,558	1,188	0	0	1,188

*Other Operating funds are for assistance to graduate students, $741 thousand; future pension liabilities, $300 thousand; reserve fund for metrication, $123 thousand; utility reserve, $50 thousand; and noise abatement, $45 thousand.

O.C.A.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	10,379	0	0	408	0	10,787	0	79	1,542	12,408	0
2. TOTAL EXPENSE (FROM TABLE 3)	10,607	0	0	442	0	11,049	0	78	1,625	12,752	0
3. NET REVENUE (EXPENSE)	-228	0	0	-34	0	-262	0	1	-83	-344	0
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-8	8	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-236	8	0	-34	0	-262	0	1	-83	-344	0
7. BALANCE - BEGINNING OF YEAR	756	82	0	0	0	838	0	38	378	1,254	16
8. BALANCE - END OF YEAR	520	90	0	-34	0	576	0	39	295	910	16

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	7,627	0	0	7,627	0	0	0	7,627	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	148	0	0	148	0	0	1,388	1,536	0
(IV) OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	7,775	0	0	7,775	0	0	1,388	9,163	0
(B) FEDERAL	49	0	0	49	0	0	0	49	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,157	0	0	2,157	0	0	0	2,157	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	264	0	0	264	0	0	0	264	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	1	0	0	1	0	77	28	106	0
5. SALES OF SERVICE AND PRODUCTS	0	0	408	408	0	0	0	408	0
6. INVESTMENT INCOME	176	0	0	176	0	2	26	204	0
7. MISCELLANEOUS	57	0	0	57	0	0	0	57	0
8. INTERFUND TRANSFERS	-100	0	0	-100	0	0	100	0	0
TOTAL	10,379	0	408	10,787	0	79	1,542	12,408	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,388	0	0	5,388	0	0	0	5,388
(B) OTHER INSTRUCTION AND RESEARCH	510	0	0	510	0	0	0	510
(C) OTHER SALARIES AND WAGES	1,941	0	129	2,070	0	0	0	2,070
TOTAL SALARIES AND WAGES	7,839	0	129	7,968	0	0	0	7,968
2. EMPLOYEE BENEFITS	718	0	10	728	0	0	0	728
TOTAL SALARIES AND BENEFITS	8,557	0	139	8,696	0	0	0	8,696
3. LIBRARY ACQUISITIONS	48	0	0	48	0	0	0	48
4. EQUIPMENT & FURNITURE (A) PURCHASE	96	0	0	96	0	0	114	210
(B) RENTAL	36	0	0	36	0	0	0	36
(C) MAINTENANCE	30	0	0	30	0	0	0	30
5. OPERATIONAL SUPPLIES AND EXPENSES	738	0	0	738	0	0	0	738
6. COST OF GOODS SOLD	0	0	303	303	0	0	0	303
7. UTILITIES	316	0	0	316	0	0	0	316
8. MUNICIPAL TAXES	66	0	0	66	0	0	0	66
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	1,511	1,511
10. EXTERNALLY CONTRACTED SERVICES	177	0	0	177	0	0	0	177
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	78	0	78
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	543	0	0	543	0	0	0	543
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	10,607	0	442	11,049	0	78	1,625	12,752

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,388	0	5,388	0	0	0	0	0	0	5,388
(B) OTHER INSTRUCTION AND RESEARCH	510	0	510	0	0	0	0	0	0	510
(C) OTHER SALARIES AND WAGES	9	0	9	287	0	123	1,119	373	30	1,941
TOTAL SALARIES AND WAGES	5,907	0	5,907	287	0	123	1,119	373	30	7,839
2. EMPLOYEE BENEFITS	525	0	525	36	0	12	98	45	2	718
TOTAL SALARIES AND BENEFITS	6,432	0	6,432	323	0	135	1,217	418	32	8,557
3. LIBRARY ACQUISITIONS	0	0	0	48	0	0	0	0	0	48
4. EQUIPMENT & FURNITURE (A) PURCHASE	87	0	87	9	0	0	0	0	0	96
(B) RENTAL	2	0	2	0	0	0	24	10	0	36
(C) MAINTENANCE	1	0	1	0	0	0	29	0	0	30
5. OPERATIONAL SUPPLIES AND EXPENSES	437	0	437	39	0	6	136	112	8	738
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	316	0	316
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	66	0	66
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	177	0	177
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	156	0	156	1	0	2	80	102	202	543
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7,115	0	7,115	420	0	143	1,486	1,201	242	10,607

CENTRAL COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	8	8	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	8	8	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	82	82	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	90	90	0	0	0	0

*Other Operating funds are for the costs of sabbaticals.

O.I.S.E.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS				TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	22,604	0	47	1,527	0	24,178	3,029	56	0	27,263	9
2. TOTAL EXPENSE (FROM TABLE 3)	23,269	0	47	1,025	0	24,341	3,008	26	0	27,375	0
3. NET REVENUE (EXPENSE)	-665	0	0	502	0	-163	21	30	0	-112	9
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	668	-668	0	14	-14	0	0	0	0	0	0
5. OTHER TRANSFERS	537	0	0	-516	0	21	-21	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	540	-668	0	0	-14	-142	0	30	0	-112	9
7. BALANCE - BEGINNING OF YEAR	326	3,706	0	0	46	4,078	0	44	0	4,122	181
8. BALANCE - END OF YEAR	866	3,038	0	0	32	3,936	0	74	0	4,010	190

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	16,675	0	0	16,675	0	0	0	16,675	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	-81	0	0	-81	0	0	0	-81	0
(IV) OTHER	3,742	0	0	3,742	949	0	0	4,691	0
TOTAL ONTARIO GRANTS	20,336	0	0	20,336	949	0	0	21,285	0
(B) FEDERAL	0	0	0	0	1,637	0	0	1,637	0
(C) MUNICIPAL	0	0	0	0	245	0	0	245	0
(D) OTHER	0	0	0	0	38	0	0	38	0
2. FEES (A) TUITION CREDIT	1,676	0	0	1,676	0	0	0	1,676	0
(B) TUITION NON-CREDIT	0	47	0	47	0	0	0	47	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	160	31	0	191	9
5. SALES OF SERVICE AND PRODUCTS	0	0	1,527	1,527	0	0	0	1,527	0
6. INVESTMENT INCOME	503	0	0	503	0	25	0	528	0
7. MISCELLANEOUS	89	0	0	89	0	0	0	89	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	22,604	47	1,527	24,178	3,029	56	0	27,263	9

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8,419	0	0	8,419	258	0	0	8,677
(B) OTHER INSTRUCTION AND RESEARCH	1,837	0	0	1,837	1,053	0	0	2,890
(C) OTHER SALARIES AND WAGES	5,507	41	548	6,096	350	0	0	6,446
TOTAL SALARIES AND WAGES	15,763	41	548	16,352	1,661	0	0	18,013
2. EMPLOYEE BENEFITS	2,604	6	79	2,689	202	0	0	2,891
TOTAL SALARIES AND BENEFITS	18,367	47	627	19,041	1,863	0	0	20,904
3. LIBRARY ACQUISITIONS	130	0	0	130	0	0	0	130
4. EQUIPMENT & FURNITURE (A) PURCHASE	478	0	8	486	59	0	0	545
(B) RENTAL	32	0	0	32	12	0	0	44
(C) MAINTENANCE	245	0	7	252	9	0	0	261
5. OPERATIONAL SUPPLIES AND EXPENSES	543	0	366	909	236	0	0	1,145
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	310	0	0	310	0	0	0	310
8. MUNICIPAL TAXES	34	0	0	34	0	0	0	34
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	130	0	0	130	0	0	0	130
10. EXTERNALLY CONTRACTED SERVICES	2,223	0	0	2,223	0	0	0	2,223
11. SCHOLARSHIPS, BURSARIES, ETC.	456	0	0	456	0	0	0	456
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	722	0	17	739	428	26	0	1,193
16. INTERNAL COST ALLOCATIONS	-401	0	0	-401	401	0	0	0
TOTAL	23,269	47	1,025	24,341	3,008	26	0	27,375

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8,419	0	8,419	0	0	0	0	0	0	8,419
(B) OTHER INSTRUCTION AND RESEARCH	1,837	0	1,837	0	0	0	0	0	0	1,837
(C) OTHER SALARIES AND WAGES	2,543	0	2,543	1,071	369	0	1,131	348	45	5,507
TOTAL SALARIES AND WAGES	12,799	0	12,799	1,071	369	0	1,131	348	45	15,763
2. EMPLOYEE BENEFITS	2,071	0	2,071	187	68	0	211	60	7	2,604
TOTAL SALARIES AND BENEFITS	14,870	0	14,870	1,258	437	0	1,342	408	52	18,367
3. LIBRARY ACQUISITIONS	0	0	0	130	0	0	0	0	0	130
4. EQUIPMENT & FURNITURE (A) PURCHASE	326	0	326	21	62	0	16	53	0	478
(B) RENTAL	7	0	7	0	0	0	24	1	0	32
(C) MAINTENANCE	24	0	24	2	73	0	53	93	0	245
5. OPERATIONAL SUPPLIES AND EXPENSES	331	0	331	65	36	3	90	14	4	543
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	310	0	310
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	34	0	34
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	130	0	130
10. EXTERNALLY CONTRACTED SERVICES	15	0	15	52	133	296	33	1,694	0	2,223
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	456	0	0	0	456
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	446	0	446	0	0	15	258	3	0	722
16. INTERNAL COST ALLOCATIONS	-129	0	-129	0	-135	0	-137	0	0	-401
TOTAL	15,890	0	15,890	1,528	606	770	1,679	2,740	56	23,269

CENTRAL COMPUTING COSTS:

ACADEMIC	472
NON-ACADEMIC	134
TOTAL	606

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	37	0	576	0	382	995	0	0	32	32
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	934	0	729	1,663	0	0	46	46
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	37	0	-358	0	-347	-668	0	0	-14	-14
5. BALANCE - BEGINNING OF YEAR	372	0	934	0	2,400	3,706	0	0	46	46
6. BALANCE - END OF YEAR	409	0	576	0	2,053	3,038	0	0	32	32

*Other Operating funds are for a Reserve for revenue stabilization.

**Other Ancillary funds are for Budget Appropriations.

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	128,127	0	223	5,820	0	134,170	24,131	9,042	2,930	170,273	1,769
2. TOTAL EXPENSE (FROM TABLE 3)	129,483	0	223	5,706	0	135,412	21,316	9,957	2,114	168,799	0
3. NET REVENUE (EXPENSE)	-1,356	0	0	114	0	-1,242	2,815	-915	816	1,474	1,769
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	468	-468	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-320	0	0	349	0	29	67	220	17	333	-333
6. INCREASE (DECREASE) FOR THE YEAR	-1,208	-468	0	463	0	-1,213	2,882	-695	833	1,807	1,436
7. BALANCE - BEGINNING OF YEAR	584	3,593	0	-184	0	3,993	16,353	7,386	2,579	30,311	2,486
8. BALANCE - END OF YEAR	-624	3,125	0	279	0	2,780	19,235	6,691	3,412	32,118	3,922

Note: In addition to the above revenue and expenses, $3,072 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	90,970	0	0	90,970	0	0	0	90,970	0
(II) EXTRA FORMULA	10,399	0	0	10,399	0	0	0	10,399	0
(III) MCU GRANTS	1,504	0	0	1,504	0	0	48	1,552	0
(IV) OTHER	772	0	0	772	1,669	2,102	1,734	6,277	0
TOTAL ONTARIO GRANTS	103,645	0	0	103,645	1,669	2,102	1,782	109,198	0
(B) FEDERAL	8	0	0	8	15,138	3,105	0	18,251	500
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	21,365	0	0	21,365	0	0	0	21,365	0
(B) TUITION NON-CREDIT	0	223	0	223	0	0	0	223	0
(C) MISCELLANEOUS	1,234	0	2,018	3,252	0	0	0	3,252	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	6,524	3,603	168	10,295	979
5. SALES OF SERVICE AND PRODUCTS	0	0	3,667	3,667	0	0	0	3,667	0
6. INVESTMENT INCOME	1,183	0	0	1,183	800	232	480	2,695	290
7. MISCELLANEOUS	692	0	135	827	0	0	500	1,327	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	128,127	223	5,820	134,170	24,131	9,042	2,930	170,273	1,769

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	51,432	5	0	51,437	3,141	1,119	0	55,697
(B) OTHER INSTRUCTION AND RESEARCH	4,098	12	0	4,110	4,541	686	0	9,337
(C) OTHER SALARIES AND WAGES	34,562	146	2,069	36,777	3,467	2,616	0	42,860
TOTAL SALARIES AND WAGES	90,092	163	2,069	92,324	11,149	4,421	0	107,894
2. EMPLOYEE BENEFITS	11,862	19	177	12,058	747	355	0	13,160
TOTAL SALARIES AND BENEFITS	101,954	182	2,246	104,382	11,896	4,776	0	121,054
3. LIBRARY ACQUISITIONS	2,572	0	0	2,572	9	59	0	2,640
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,686	4	131	3,821	2,315	806	115	7,057
(B) RENTAL	615	2	19	636	21	98	0	755
(C) MAINTENANCE	1,130	0	52	1,182	175	20	0	1,377
5. OPERATIONAL SUPPLIES AND EXPENSES	5,458	22	369	5,849	3,865	1,384	0	11,098
6. COST OF GOODS SOLD	0	0	175	175	0	0	0	175
7. UTILITIES	4,222	0	595	4,817	6	0	0	4,823
8. MUNICIPAL TAXES	752	0	109	861	0	0	0	861
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,521	0	326	1,847	16	156	565	2,584
10. EXTERNALLY CONTRACTED SERVICES	3,648	0	936	4,584	0	0	0	4,584
11. SCHOLARSHIPS, BURSARIES, ETC.	1,008	0	0	1,008	885	1,110	0	3,003
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	402	402	0	0	0	402
13. LAND AND SITE SERVICES	0	0	0	0	0	0	169	169
14. BUILDINGS	0	0	0	0	0	0	1,265	1,265
15. MISCELLANEOUS	3,647	13	346	4,006	1,654	1,292	0	6,952
16. INTERNAL COST ALLOCATIONS	-730	0	0	-730	474	256	0	0
TOTAL	129,483	223	5,706	135,412	21,316	9,957	2,114	168,799

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	44,521	6,911	51,432	0	0	0	0	0	0	51,432
(B) OTHER INSTRUCTION AND RESEARCH	3,993	105	4,098	0	0	0	0	0	0	4,098
(C) OTHER SALARIES AND WAGES	10,883	2,792	13,675	4,922	2,247	1,915	6,053	5,126	624	34,562
TOTAL SALARIES AND WAGES	59,397	9,808	69,205	4,922	2,247	1,915	6,053	5,126	624	90,092
2. EMPLOYEE BENEFITS	7,530	1,479	9,009	692	295	209	803	734	120	11,862
TOTAL SALARIES AND BENEFITS	66,927	11,287	78,214	5,614	2,542	2,124	6,856	5,860	744	101,954
3. LIBRARY ACQUISITIONS	0	0	0	2,572	0	0	0	0	0	2,572
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,609	74	1,683	276	1,230	21	284	169	23	3,686
(B) RENTAL	209	25	234	35	159	14	143	19	11	615
(C) MAINTENANCE	394	40	434	124	336	10	168	53	5	1,130
5. OPERATIONAL SUPPLIES AND EXPENSES	2,497	194	2,691	183	507	338	1,204	279	256	5,458
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,222	0	4,222
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	752	0	752
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,521	0	1,521
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3,648	0	3,648
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,008	0	0	0	1,008
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,278	154	1,432	42	79	187	671	714	522	3,647
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-730	0	0	-730
TOTAL	72,914	11,774	84,688	8,846	4,853	3,702	8,596	17,237	1,561	129,483

CENTRAL COMPUTING COSTS: ACADEMIC 3,463
NON-ACADEMIC 1,390
TOTAL 4,853

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,109	0	14	129	2,252	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,262	0	14	444	2,720	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	-153	0	0	-315	-468	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	2,262	0	50	1,281	3,593	0	0	0	0
6. BALANCE - END OF YEAR	0	2,109	0	50	966	3,125	0	0	0	0

*Other Operating funds are for a parking garage, $400 thousand; reprography, $262 thousand; sport services, $162 thousand; health services, $113 thousand; a Chair in Medicine, $37 thousand; short courses, ($7) thousand; and technical services, ($1) thousand.

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	105,031	0	139	16,183	0	121,353	31,233	17,053	9,960	179,599	8,895
2. TOTAL EXPENSE (FROM TABLE 3)	104,619	0	159	15,439	0	120,217	29,056	13,688	8,966	171,927	0
3. NET REVENUE (EXPENSE)	412	0	-20	744	0	1,136	2,177	3,365	994	7,672	8,895
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-628	628	0	-407	407	0	0	0	0	0	0
5. OTHER TRANSFERS	-20	0	20	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-236	628	0	337	407	1,136	2,177	3,365	994	7,672	8,895
7. BALANCE - BEGINNING OF YEAR	123	6,698	0	-3	1,189	8,007	9,053	17,370	5,984	40,414	37,666
8. BALANCE - END OF YEAR	-113	7,326	0	334	1,596	9,143	11,230	20,735	6,978	48,086	46,561

Note: In addition to the above revenue and expenses, $2,282 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	84,033	0	0	84,033	0	0	0	84,033	0
(II)	EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III)	MCU GRANTS	576	0	0	576	4	26	5,365	5,971	0
(IV)	OTHER	657	0	0	657	2,019	1,327	0	4,003	0
TOTAL ONTARIO GRANTS		85,266	0	0	85,266	2,023	1,353	5,365	94,007	0
(B) FEDERAL		0	0	0	0	20,067	1,790	18	21,875	0
(C) MUNICIPAL		0	0	0	0	0	0	0	0	0
(D) OTHER		0	0	0	0	557	13	0	570	0
2. FEES	(A) TUITION CREDIT	16,965	0	0	16,965	0	0	0	16,965	0
	(B) TUITION NON-CREDIT	0	139	0	139	0	0	0	139	0
	(C) MISCELLANEOUS	576	0	8,313	8,889	0	0	0	8,889	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		0	0	0	0	7,673	6,105	2,420	16,198	2,597
5. SALES OF SERVICE AND PRODUCTS		0	0	8,006	8,006	0	0	0	8,006	0
6. INVESTMENT INCOME		90	0	0	90	92	8,068	351	8,601	97
7. MISCELLANEOUS		1,450	0	0	1,450	18	3,407	8	4,883	5,667
8. INTERFUND TRANSFERS		684	0	-136	548	803	-3,683	1,798	-534	534
TOTAL		105,031	139	16,183	121,353	31,233	17,053	9,960	179,599	8,895

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	42,626	0	0	42,626	1,617	1,703	0	45,946
(B) OTHER INSTRUCTION AND RESEARCH	3,952	3	0	3,955	11,576	642	0	16,173
(C) OTHER SALARIES AND WAGES	29,821	54	3,299	33,174	1,540	2,640	0	37,354
TOTAL SALARIES AND WAGES	76,399	57	3,299	79,755	14,733	4,985	0	99,473
2. EMPLOYEE BENEFITS	8,371	0	267	8,638	881	382	0	9,901
TOTAL SALARIES AND BENEFITS	84,770	57	3,566	88,393	15,614	5,367	0	109,374
3. LIBRARY ACQUISITIONS	2,664	0	0	2,664	23	392	0	3,079
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,904	4	217	3,125	3,331	838	236	7,530
(B) RENTAL	677	0	103	780	180	9	0	969
(C) MAINTENANCE	426	0	0	426	4	4	0	434
5. OPERATIONAL SUPPLIES AND EXPENSES	5,986	89	2,200	8,275	6,080	1,350	0	15,705
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	3,630	0	2,123	5,753	0	0	0	5,753
8. MUNICIPAL TAXES	861	0	397	1,258	0	0	0	1,258
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	164	0	464	628	21	0	1,496	2,145
10. EXTERNALLY CONTRACTED SERVICES	11	0	4,996	5,007	61	0	0	5,068
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	596	4,732	0	5,328
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,137	1,137	0	0	0	1,137
13. LAND AND SITE SERVICES	0	0	0	0	0	0	368	368
14. BUILDINGS	0	0	0	0	0	0	6,866	6,866
15. MISCELLANEOUS	3,052	4	236	3,292	2,335	1,286	0	6,913
16. INTERNAL COST ALLOCATIONS	-526	5	0	-521	811	-290	0	0
TOTAL	104,619	159	15,439	120,217	29,056	13,688	8,966	171,927

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	36,769	5,857	42,626	0	0	0	0	0	0	42,626
(B) OTHER INSTRUCTION AND RESEARCH	3,733	219	3,952	0	0	0	0	0	0	3,952
(C) OTHER SALARIES AND WAGES	7,872	2,200	10,072	4,591	2,116	2,016	3,866	5,828	1,332	29,821
TOTAL SALARIES AND WAGES	48,374	8,276	56,650	4,591	2,116	2,016	3,866	5,828	1,332	76,399
2. EMPLOYEE BENEFITS	4,887	1,115	6,002	483	224	220	399	739	304	8,371
TOTAL SALARIES AND BENEFITS	53,261	9,391	62,652	5,074	2,340	2,236	4,265	6,567	1,636	84,770
3. LIBRARY ACQUISITIONS	0	0	0	2,664	0	0	0	0	0	2,664
4. EQUIPMENT & FURNITURE (A) PURCHASE	937	278	1,215	236	1,063	50	73	209	58	2,904
(B) RENTAL	28	3	31	182	403	4	37	6	14	677
(C) MAINTENANCE	5	1	6	0	420	0	0	0	0	426
5. OPERATIONAL SUPPLIES AND EXPENSES	2,305	383	2,688	95	224	430	471	1,407	671	5,986
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,630	0	3,630
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	861	0	861
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	164	0	164
10. EXTERNALLY CONTRACTED SERVICES	11	0	11	0	0	0	0	0	0	11
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,511	138	1,649	18	49	257	169	418	492	3,052
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-526	0	0	-526
TOTAL	58,058	10,194	68,252	8,269	4,499	2,977	4,489	13,262	2,871	104,619

CENTRAL COMPUTING COSTS:

ACADEMIC	3,135
NON-ACADEMIC	1,364
TOTAL	4,499

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	1,188	5,138	697	0	7,023	441	40	0	481
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,441	3,954	0	0	6,395	0	74	0	74
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	-1,253	1,184	697	0	628	441	-34	0	407
5. BALANCE - BEGINNING OF YEAR	0	2,441	3,954	303	0	6,698	1,115	74	0	1,189
6. BALANCE - END OF YEAR	0	1,188	5,138	1,000	0	7,326	1,556	40	0	1,596

RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	69,930	0	1,512	5,402	0	76,844	1,727	1,420	6,276	86,267	85
2. TOTAL EXPENSE (FROM TABLE 3)	71,781	0	928	5,402	0	78,111	1,768	1,663	7,240	88,782	0
3. NET REVENUE (EXPENSE)	-1,851	0	584	0	0	-1,267	-41	-243	-964	-2,515	85
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	675	-675	0	-39	39	0	0	0	0	0	0
5. OTHER TRANSFERS	584	0	-584	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-592	-675	0	-39	39	-1,267	-41	-243	-964	-2,515	85
7. BALANCE - BEGINNING OF YEAR	-636	1,382	0	40	0	786	70	1,333	898	3,087	233
8. BALANCE - END OF YEAR	-1,228	707	0	1	39	-481	29	1,090	-66	572	318

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
TYPE OF FUND	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	53,609	0	0	53,609	0	0	0	53,609	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	380	0	0	380	0	0	5,770	6,150	0
(IV) OTHER	708	0	0	708	487	0	0	1,195	0
TOTAL ONTARIO GRANTS	54,697	0	0	54,697	487	0	5,770	60,954	0
(B) FEDERAL	0	0	0	0	345	0	0	345	0
(C) MUNICIPAL	0	0	0	0	29	0	0	29	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	12,429	0	0	12,429	0	0	0	12,429	0
(B) TUITION NON-CREDIT	0	1,512	0	1,512	0	0	0	1,512	0
(C) MISCELLANEOUS	2,133	0	0	2,133	0	0	0	2,133	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	587	1,294	0	1,881	54
5. SALES OF SERVICE AND PRODUCTS	0	0	5,889	5,889	0	0	0	5,889	0
6. INVESTMENT INCOME	340	0	0	340	0	126	8	474	31
7. MISCELLANEOUS	294	0	0	294	318	0	9	621	0
8. INTERFUND TRANSFERS	37	0	-487	-450	-39	0	489	0	0
TOTAL	69,930	1,512	5,402	76,844	1,727	1,420	6,276	86,267	85

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	34,641	383	0	35,024	50	0	0	35,074
(B) OTHER INSTRUCTION AND RESEARCH	368	259	0	627	263	9	0	899
(C) OTHER SALARIES AND WAGES	16,963	11	1,077	18,051	386	50	0	18,487
TOTAL SALARIES AND WAGES	51,972	653	1,077	53,702	699	59	0	54,460
2. EMPLOYEE BENEFITS	6,899	13	159	7,071	34	6	0	7,111
TOTAL SALARIES AND BENEFITS	58,871	666	1,236	60,773	733	65	0	61,571
3. LIBRARY ACQUISITIONS	692	0	0	692	13	75	0	780
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,119	4	12	1,135	179	1,101	4,868	7,283
(B) RENTAL	261	1	4	266	57	0	0	323
(C) MAINTENANCE	708	0	11	719	6	0	0	725
5. OPERATIONAL SUPPLIES AND EXPENSES	1,976	51	682	2,709	31	71	2	2,813
6. COST OF GOODS SOLD	0	0	3,055	3,055	0	0	0	3,055
7. UTILITIES	2,631	0	0	2,631	0	0	0	2,631
8. MUNICIPAL TAXES	385	0	0	385	0	0	0	385
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	703	0	0	703	11	66	312	1,092
10. EXTERNALLY CONTRACTED SERVICES	2,280	97	24	2,401	205	37	0	2,643
11. SCHOLARSHIPS, BURSARIES, ETC.	94	0	0	94	3	233	0	330
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	146	146
13. LAND AND SITE SERVICES	0	0	0	0	0	0	301	301
14. BUILDINGS	0	0	0	0	0	0	1,986	1,986
15. MISCELLANEOUS	2,061	109	3	2,173	530	15	0	2,718
16. INTERNAL COST ALLOCATIONS	0	0	375	375	0	0	-375	0
TOTAL	71,781	928	5,402	78,111	1,768	1,663	7,240	88,782

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	34,641	0	34,641	0	0	0	0	0	0	34,641
(B) OTHER INSTRUCTION AND RESEARCH	368	0	368	0	0	0	0	0	0	368
(C) OTHER SALARIES AND WAGES	4,873	0	4,873	1,680	1,809	1,248	4,098	2,680	575	16,963
TOTAL SALARIES AND WAGES	39,882	0	39,882	1,680	1,809	1,248	4,098	2,680	575	51,972
2. EMPLOYEE BENEFITS	4,801	0	4,801	252	228	154	901	483	80	6,899
TOTAL SALARIES AND BENEFITS	44,683	0	44,683	1,932	2,037	1,402	4,999	3,163	655	58,871
3. LIBRARY ACQUISITIONS	0	0	0	692	0	0	0	0	0	692
4. EQUIPMENT & FURNITURE (A) PURCHASE	390	0	390	111	110	157	206	104	41	1,119
(B) RENTAL	16	0	16	42	68	25	20	4	86	261
(C) MAINTENANCE	157	0	157	19	297	4	76	32	123	708
5. OPERATIONAL SUPPLIES AND EXPENSES	497	0	497	52	431	1	516	352	127	1,976
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,631	0	2,631
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	385	0	385
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	703	0	703
10. EXTERNALLY CONTRACTED SERVICES	258	0	258	4	3	66	337	1,488	124	2,280
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	94	0	0	0	94
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	770	0	770	5	68	121	887	133	77	2,061
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	46,771	0	46,771	2,857	3,014	1,870	7,041	8,995	1,233	71,781

CENTRAL COMPUTING COSTS: ACADEMIC 1,500
NON-ACADEMIC 1,514
TOTAL 3,014

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	475	0	741	0	1,217	2,433	39	0	0	39
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	596	0	1,204	0	1,308	3,108	0	0	0	0
3. OTHER	0	0	-20	0	20	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-121	0	-483	0	-71	-675	39	0	0	39
5. BALANCE - BEGINNING OF YEAR	169	0	876	0	337	1,382	0	0	0	0
6. BALANCE - END OF YEAR	48	0	393	0	266	707	39	0	0	39

*Other Operating funds are for student non-instructional activities, $227 thousand; and $39 thousand for Moss Park arena.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	335,416	0	15,027	48,899	0	399,342	99,041	25,037	27,815	551,235	10,164
2. TOTAL EXPENSE (FROM TABLE 3)	338,886	0	13,929	48,529	0	401,344	98,864	18,786	17,478	536,472	0
3. NET REVENUE (EXPENSE)	-3,470	0	1,098	370	0	-2,002	177	6,251	10,337	14,763	10,164
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	1,549	-1,549	0	-43	43	0	0	0	0	0	0
5. OTHER TRANSFERS	1,289	0	-1,098	-233	0	-42	0	-1,156	1,198	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-632	-1,549	0	94	43	-2,044	177	5,095	11,535	14,763	10,164
7. BALANCE - BEGINNING OF YEAR	-12,787	15,479	0	4,830	2,175	9,697	35,828	37,152	9,544	92,221	126,480
8. BALANCE - END OF YEAR	-13,419	13,930	0	4,924	2,218	7,653	36,005	42,247	21,079	106,984	136,644

Note: In addition to the above revenue and expenses, $11,425 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	266,601	0	0	266,601	0	0	0	266,601	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	3,702	1,150	0	4,852	0	0	3,306	8,158	0
(IV) OTHER	45	47	0	92	5,970	706	21,082	27,850	0
TOTAL ONTARIO GRANTS	270,348	1,197	0	271,545	5,970	706	24,388	302,609	0
(B) FEDERAL	0	257	124	381	63,295	1,498	0	65,174	725
(C) MUNICIPAL	14	0	0	14	10	0	0	24	0
(D) OTHER	0	0	0	0	1,410	0	0	1,410	0
2. FEES (A) TUITION CREDIT	51,195	0	0	51,195	0	0	0	51,195	0
(B) TUITION NON-CREDIT	0	10,612	0	10,612	0	0	0	10,612	0
(C) MISCELLANEOUS	5,083	2,318	8,704	16,105	0	0	0	16,105	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	154	0	67	221	25,710	10,865	2,260	39,056	2,810
5. SALES OF SERVICE AND PRODUCTS	0	0	39,473	39,473	0	0	0	39,473	0
6. INVESTMENT INCOME	7,068	144	476	7,688	2,958	12,724	1,017	24,387	3,980
7. MISCELLANEOUS	1,568	485	55	2,108	0	0	150	2,258	1,581
8. INTERFUND TRANSFERS	-14	14	0	0	-312	-756	0	-1,068	1,068
TOTAL	335,416	15,027	48,899	399,342	99,041	25,037	27,815	551,235	10,164

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	120,398	1,667	0	122,065	7,693	1,605	0	131,363
(B) OTHER INSTRUCTION AND RESEARCH	18,075	1,718	0	19,793	19,611	1,372	0	40,776
(C) OTHER SALARIES AND WAGES	100,335	6,981	15,257	122,573	25,875	2,825	0	151,273
TOTAL SALARIES AND WAGES	238,808	10,366	15,257	264,431	53,179	5,802	0	323,412
2. EMPLOYEE BENEFITS	34,812	1,385	1,744	37,941	4,296	377	0	42,614
TOTAL SALARIES AND BENEFITS	273,620	11,751	17,001	302,372	57,475	6,179	0	366,026
3. LIBRARY ACQUISITIONS	6,235	0	0	6,235	1,506	52	0	7,793
4. EQUIPMENT & FURNITURE (A) PURCHASE	9,177	175	593	9,945	13,121	1,393	337	24,796
(B) RENTAL	972	24	106	1,102	256	302	0	1,660
(C) MAINTENANCE	1,205	16	186	1,407	275	23	0	1,705
5. OPERATIONAL SUPPLIES AND EXPENSES	18,780	1,796	3,336	23,912	20,340	2,454	0	46,706
6. COST OF GOODS SOLD	0	0	17,890	17,890	0	0	0	17,890
7. UTILITIES	14,227	56	1,169	15,452	58	19	0	15,529
8. MUNICIPAL TAXES	1,705	0	12	1,717	0	0	0	1,717
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	3,149	0	929	4,078	190	800	11,004	16,072
10. EXTERNALLY CONTRACTED SERVICES	2,984	0	5,216	8,200	0	0	0	8,200
11. SCHOLARSHIPS, BURSARIES, ETC.	4,351	0	0	4,351	29	4,469	0	8,849
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,349	1,349	0	0	0	1,349
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	6,137	6,137
15. MISCELLANEOUS	3,675	111	742	4,528	5,614	1,901	0	12,043
16. INTERNAL COST ALLOCATIONS	-1,194	0	0	-1,194	0	1,194	0	0
TOTAL	338,886	13,929	48,529	401,344	98,864	18,786	17,478	536,472

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	100,453	19,945	120,398	0	0	0	0	0	0	120,398
(B) OTHER INSTRUCTION AND RESEARCH	16,924	1,151	18,075	0	0	0	0	0	0	18,075
(C) OTHER SALARIES AND WAGES	30,082	10,424	40,506	16,529	4,983	4,599	14,293	18,355	1,070	100,335
TOTAL SALARIES AND WAGES	147,459	31,520	178,979	16,529	4,983	4,599	14,293	18,355	1,070	238,808
2. EMPLOYEE BENEFITS	21,168	5,644	26,812	2,324	603	514	1,941	2,898	-280	34,812
TOTAL SALARIES AND BENEFITS	168,627	37,164	205,791	18,853	5,586	5,113	16,234	21,253	790	273,620
3. LIBRARY ACQUISITIONS	0	0	0	6,235	0	0	0	0	0	6,235
4. EQUIPMENT & FURNITURE (A) PURCHASE	5,063	917	5,980	707	703	268	500	385	634	9,177
(B) RENTAL	316	247	563	0	220	38	45	105	1	972
(C) MAINTENANCE	378	92	470	1	508	12	86	124	4	1,205
5. OPERATIONAL SUPPLIES AND EXPENSES	12,427	892	13,319	1,102	469	609	2,151	873	257	18,780
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	14,227	0	14,227
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,705	0	1,705
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	3,149	0	3,149
10. EXTERNALLY CONTRACTED SERVICES	0	245	245	60	0	175	0	2,504	0	2,984
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,351	0	0	0	4,351
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	868	132	1,000	42	120	179	648	736	950	3,675
16. INTERNAL COST ALLOCATIONS	-163	-669	-832	0	0	0	0	0	-362	-1,194
TOTAL	187,516	39,020	226,536	27,000	7,606	10,745	19,664	45,061	2,274	338,886

CENTRAL COMPUTING COSTS:

ACADEMIC	5,457
NON-ACADEMIC	2,149
TOTAL	7,606

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	595	4,321	7,266	0	0	12,182	1,122	0	0	1,122
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	642	5,557	7,532	0	0	13,731	1,079	0	0	1,079
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-47	-1,236	-266	0	0	-1,549	43	0	0	43
5. BALANCE - BEGINNING OF YEAR	1,719	5,557	8,203	0	0	15,479	2,175	0	0	2,175
6. BALANCE - END OF YEAR	1,672	4,321	7,937	0	0	13,930	2,218	0	0	2,218

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	20,320	0	18	6,192	0	26,530	1,408	1,769	549	30,256	119
2. TOTAL EXPENSE (FROM TABLE 3)	20,009	0	18	6,221	0	26,248	1,440	1,250	571	29,509	0
3. NET REVENUE (EXPENSE)	311	0	0	-29	0	282	-32	519	-22	747	119
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-43	43	0	56	-56	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	268	43	0	27	-56	282	-32	519	-22	747	119
7. BALANCE - BEGINNING OF YEAR	-609	329	0	1	312	33	446	1,120	69	1,668	2,089
8. BALANCE - END OF YEAR	-341	372	0	28	256	315	414	1,639	47	2,415	2,208

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	12,684	0	0	12,684	0	0	0	12,684	0
(II) EXTRA FORMULA	1,500	0	0	1,500	0	0	0	1,500	0
(III) MCU GRANTS	300	0	0	300	0	1	214	515	0
(IV) OTHER	0	0	10	10	469	27	0	506	0
TOTAL ONTARIO GRANTS	14,484	0	10	14,494	469	28	214	15,205	0
(B) FEDERAL	0	0	16	16	931	409	0	1,356	0
(C) MUNICIPAL	0	0	0	0	4	0	0	4	0
(D) OTHER	0	0	0	0	0	67	0	67	0
2. FEES (A) TUITION CREDIT	4,869	0	0	4,869	0	0	0	4,869	0
(B) TUITION NON-CREDIT	0	20	0	20	0	0	0	20	0
(C) MISCELLANEOUS	356	0	3,760	4,116	0	0	0	4,116	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	4	989	335	1,328	119
5. SALES OF SERVICE AND PRODUCTS	0	0	2,399	2,399	0	0	0	2,399	0
6. INVESTMENT INCOME	262	0	1	263	0	276	0	539	0
7. MISCELLANEOUS	347	0	6	353	0	0	0	353	0
8. INTERFUND TRANSFERS	2	-2	0	0	0	0	0	0	0
TOTAL	20,320	18	6,192	26,530	1,408	1,769	549	30,256	119

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8,786	0	0	8,786	15	26	0	8,827
(B) OTHER INSTRUCTION AND RESEARCH	1,074	0	0	1,074	654	30	0	1,758
(C) OTHER SALARIES AND WAGES	4,895	15	1,539	6,449	82	315	0	6,846
TOTAL SALARIES AND WAGES	14,755	15	1,539	16,309	751	371	0	17,431
2. EMPLOYEE BENEFITS	1,642	1	167	1,810	52	29	0	1,891
TOTAL SALARIES AND BENEFITS	16,397	16	1,706	18,119	803	400	0	19,322
3. LIBRARY ACQUISITIONS	491	0	0	491	0	100	335	926
4. EQUIPMENT & FURNITURE (A) PURCHASE	539	0	178	717	131	75	0	923
(B) RENTAL	5	0	22	27	1	0	0	28
(C) MAINTENANCE	123	0	10	133	1	13	0	147
5. OPERATIONAL SUPPLIES AND EXPENSES	878	0	370	1,248	193	73	0	1,514
6. COST OF GOODS SOLD	0	0	954	954	0	0	0	954
7. UTILITIES	516	0	499	1,015	1	0	0	1,016
8. MUNICIPAL TAXES	152	0	1	153	0	0	0	153
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	70	0	332	402	0	1	236	639
10. EXTERNALLY CONTRACTED SERVICES	63	0	1,551	1,614	2	14	0	1,630
11. SCHOLARSHIPS, BURSARIES, ETC.	193	0	0	193	0	386	0	579
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	672	2	171	845	270	136	0	1,251
16. INTERNAL COST ALLOCATIONS	-90	0	0	-90	38	52	0	0
TOTAL	20,009	18	6,221	26,248	1,440	1,250	571	29,509

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8,786	0	8,786	0	0	0	0	0	0	8,786
(B) OTHER INSTRUCTION AND RESEARCH	1,074	0	1,074	0	0	0	0	0	0	1,074
(C) OTHER SALARIES AND WAGES	872	0	872	821	296	521	1,197	1,039	149	4,895
TOTAL SALARIES AND WAGES	10,732	0	10,732	821	296	521	1,197	1,039	149	14,755
2. EMPLOYEE BENEFITS	1,189	0	1,189	91	33	57	140	115	17	1,642
TOTAL SALARIES AND BENEFITS	11,921	0	11,921	912	329	578	1,337	1,154	166	16,397
3. LIBRARY ACQUISITIONS	0	0	0	491	0	0	0	0	0	491
4. EQUIPMENT & FURNITURE (A) PURCHASE	179	0	179	3	265	12	20	56	4	539
(B) RENTAL	0	0	0	1	0	0	0	2	2	5
(C) MAINTENANCE	14	0	14	1	87	0	1	20	0	123
5. OPERATIONAL SUPPLIES AND EXPENSES	330	0	330	52	27	20	126	214	109	878
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	516	0	516
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	152	0	152
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	70	0	70
10. EXTERNALLY CONTRACTED SERVICES	2	0	2	4	34	0	1	15	7	63
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	193	0	0	0	193
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	230	0	230	9	9	31	115	88	190	672
16. INTERNAL COST ALLOCATIONS	0	0	0	-30	0	0	-60	0	0	-90
TOTAL	12,676	0	12,676	1,443	751	834	1,540	2,287	478	20,009

CENTRAL COMPUTING COSTS: ACADEMIC 362
NON-ACADEMIC 389
TOTAL 751

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	45	53	133	13	30	274	92	0	0	92
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	64	79	88	0	0	231	148	0	0	148
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-19	-26	45	13	30	43	-56	0	0	-56
5. BALANCE - BEGINNING OF YEAR	90	79	108	12	40	329	312	0	0	312
6. BALANCE - END OF YEAR	71	53	153	25	70	372	256	0	0	256

*Other Operating funds are for a staff salary anomaly fund.

WATERLOO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	119,808	0	0	22,333	0	142,141	32,680	2,693	19,464	196,978	510
2. TOTAL EXPENSE (FROM TABLE 3)	120,599	0	0	22,046	0	142,645	30,208	2,861	14,952	190,666	0
3. NET REVENUE (EXPENSE)	-791	0	0	287	0	-504	2,472	-168	4,512	6,312	510
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	60	-60	0	-349	349	0	0	0	0	0	0
5. OTHER TRANSFERS	69	0	0	-69	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-662	-60	0	-131	349	-504	2,472	-168	4,512	6,312	510
7. BALANCE - BEGINNING OF YEAR	925	3,027	0	543	911	5,406	8,274	3,923	134	17,737	3,154
8. BALANCE - END OF YEAR	263	2,967	0	412	1,260	4,902	10,746	3,755	4,646	24,049	3,664

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	90,474	0	0	90,474	0	0	0	90,474	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,683	0	0	1,683	0	0	10,188	11,871	0
(IV) OTHER	0	0	0	0	1,992	0	70	2,062	0
TOTAL ONTARIO GRANTS	92,157	0	0	92,157	1,992	0	10,258	104,407	0
(B) FEDERAL	0	0	0	0	21,756	74	0	21,830	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	97	0	0	97	0
2. FEES (A) TUITION CREDIT	23,761	0	0	23,761	0	0	0	23,761	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	941	0	5,301	6,242	0	0	0	6,242	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	9	0	0	9	5,806	11,336	16	17,167	11
5. SALES OF SERVICE AND PRODUCTS	0	0	17,117	17,117	0	0	0	17,117	0
6. INVESTMENT INCOME	2,098	0	0	2,098	259	594	43	2,994	2
7. MISCELLANEOUS	833	0	0	833	2,081	96	850	3,860	0
8. INTERFUND TRANSFERS	9	0	-85	-76	689	-9,407	8,297	-497	497
TOTAL	119,808	0	22,333	142,141	32,680	2,693	19,464	196,978	510

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	42,887	0	0	42,887	4,211	81	0	47,179
(B) OTHER INSTRUCTION AND RESEARCH	4,689	0	0	4,689	4,403	533	0	9,625
(C) OTHER SALARIES AND WAGES	37,389	0	6,239	43,628	8,533	0	0	52,161
TOTAL SALARIES AND WAGES	84,965	0	6,239	91,204	17,147	614	0	108,965
2. EMPLOYEE BENEFITS	9,413	0	699	10,112	907	56	0	11,075
TOTAL SALARIES AND BENEFITS	94,378	0	6,938	101,316	18,054	670	0	120,040
3. LIBRARY ACQUISITIONS	2,872	0	0	2,872	0	0	75	2,947
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,675	0	552	4,227	2,937	321	7,042	14,527
(B) RENTAL	613	0	44	657	104	6	0	767
(C) MAINTENANCE	1,396	0	52	1,448	486	25	0	1,959
5. OPERATIONAL SUPPLIES AND EXPENSES	6,801	0	3,025	9,826	5,482	396	0	15,704
6. COST OF GOODS SOLD	0	0	7,764	7,764	0	0	0	7,764
7. UTILITIES	3,952	0	1,351	5,303	0	0	0	5,303
8. MUNICIPAL TAXES	913	0	367	1,280	0	0	0	1,280
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,571	0	218	1,789	3	30	243	2,065
10. EXTERNALLY CONTRACTED SERVICES	408	0	0	408	0	0	0	408
11. SCHOLARSHIPS, BURSARIES, ETC.	1,037	0	0	1,037	259	1,293	0	2,589
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,336	1,336	0	0	0	1,336
13. LAND AND SITE SERVICES	64	0	92	156	0	0	0	156
14. BUILDINGS	0	0	0	0	0	0	7,271	7,271
15. MISCELLANEOUS	2,919	0	307	3,226	2,883	120	321	6,550
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	120,599	0	22,046	142,645	30,208	2,861	14,952	190,666

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	42,887	0	42,887	0	0	0	0	0	0	42,887
(B) OTHER INSTRUCTION AND RESEARCH	4,689	0	4,689	0	0	0	0	0	0	4,689
(C) OTHER SALARIES AND WAGES	12,371	0	12,371	3,975	3,319	3,848	6,301	7,390	185	37,389
TOTAL SALARIES AND WAGES	59,947	0	59,947	3,975	3,319	3,848	6,301	7,390	185	84,965
2. EMPLOYEE BENEFITS	6,182	0	6,182	534	410	478	762	943	104	9,413
TOTAL SALARIES AND BENEFITS	66,129	0	66,129	4,509	3,729	4,326	7,063	8,333	289	94,378
3. LIBRARY ACQUISITIONS	0	0	0	2,872	0	0	0	0	0	2,872
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,371	0	2,371	462	290	91	30	108	323	3,675
(B) RENTAL	76	0	76	8	503	0	11	11	4	613
(C) MAINTENANCE	725	0	725	123	466	14	37	31	0	1,396
5. OPERATIONAL SUPPLIES AND EXPENSES	3,777	0	3,777	235	229	684	850	874	152	6,801
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,952	0	3,952
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	913	0	913
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,571	0	1,571
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	408	0	408
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,037	0	0	0	1,037
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	64	0	64
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,262	0	1,262	28	33	398	338	568	292	2,919
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	74,340	0	74,340	8,237	5,250	6,550	8,329	16,833	1,060	120,599

CENTRAL COMPUTING COSTS: ACADEMIC 3,098
NON-ACADEMIC 2,152
TOTAL 5,250

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	284	1	2,561	0	37	2,883	625	0	441	1,066
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	463	29	1,678	0	773	2,943	276	0	441	717
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-179	-28	883	0	-736	-60	349	0	0	349
5. BALANCE - BEGINNING OF YEAR	532	52	1,678	0	765	3,027	470	0	441	911
6. BALANCE - END OF YEAR	353	24	2,561	0	29	2,967	819	0	441	1,260

*Other Operating funds are for the teaching resource office.

**Other Ancillary funds are for residence capital debt retirement.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	154,146	0	7,212	29,051	0	190,409	40,836	8,468	7,878	247,591	2,179
2. TOTAL EXPENSE (FROM TABLE 3)	154,625	0	7,284	29,307	0	191,216	40,459	4,658	9,296	245,629	0
3. NET REVENUE (EXPENSE)	-479	0	-72	-256	0	-807	377	3,810	-1,418	1,962	2,179
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	570	-570	0	595	-595	0	0	0	0	0	0
5. OTHER TRANSFERS	530	731	0	-247	-583	431	0	-751	935	615	-615
6. INCREASE (DECREASE) FOR THE YEAR	621	161	-72	92	-1,178	-376	377	3,059	-483	2,577	1,564
7. BALANCE - BEGINNING OF YEAR	1,745	4,603	1,670	1,726	4,000	13,744	10,357	25,296	7,771	57,168	10,283
8. BALANCE - END OF YEAR	2,366	4,764	1,598	1,818	2,822	13,368	10,734	28,355	7,288	59,745	11,847

Note: In addition to the above revenue and expenses, $3,527 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	119,027	0	0	119,027	0	0	0	119,027	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,798	115	0	1,913	0	0	585	2,498	0
(IV) OTHER	404	967	0	1,371	1,742	500	982	4,595	0
TOTAL ONTARIO GRANTS	121,229	1,082	0	122,311	1,742	500	1,567	126,120	0
(B) FEDERAL	0	1,786	0	1,786	23,200	0	1,619	26,605	0
(C) MUNICIPAL	115	0	0	115	0	0	0	115	0
(D) OTHER	0	0	0	0	685	0	0	685	0
2. FEES (A) TUITION CREDIT	27,678	0	0	27,678	0	0	0	27,678	0
(B) TUITION NON-CREDIT	0	3,456	0	3,456	0	0	0	3,456	0
(C) MISCELLANEOUS	2,369	0	1,499	3,868	0	0	0	3,868	0
3. BORROWINGS	0	0	0	0	0	0	3,820	3,820	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	799	0	799	10,318	8,477	0	19,594	367
5. SALES OF SERVICE AND PRODUCTS	0	0	27,191	27,191	0	0	0	27,191	0
6. INVESTMENT INCOME	2,773	235	222	3,230	0	4,775	729	8,734	0
7. MISCELLANEOUS	1,213	0	232	1,445	39	0	53	1,537	0
8. INTERFUND TRANSFERS	-1,231	-146	-93	-1,470	4,852	-5,284	90	-1,812	1,812
TOTAL	154,146	7,212	29,051	190,409	40,836	8,468	7,878	247,591	2,179

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	57,169	1,137	0	58,306	2,222	107	0	60,635
(B) OTHER INSTRUCTION AND RESEARCH	3,562	291	0	3,853	11,108	5	0	14,966
(C) OTHER SALARIES AND WAGES	46,145	2,038	10,177	58,360	8,887	423	0	67,670
TOTAL SALARIES AND WAGES	106,876	3,466	10,177	120,519	22,217	535	0	143,271
2. EMPLOYEE BENEFITS	16,552	264	1,051	17,867	2,095	52	0	20,014
TOTAL SALARIES AND BENEFITS	123,428	3,730	11,228	138,386	24,312	587	0	163,285
3. LIBRARY ACQUISITIONS	3,606	0	0	3,606	0	27	0	3,633
4. EQUIPMENT & FURNITURE (A) PURCHASE	6,675	346	1,980	9,001	3,873	96	1,989	14,959
(B) RENTAL	807	15	173	995	5	124	0	1,124
(C) MAINTENANCE	1,071	9	247	1,327	134	0	0	1,461
5. OPERATIONAL SUPPLIES AND EXPENSES	5,673	1,098	1,536	8,307	8,442	849	0	17,598
6. COST OF GOODS SOLD	0	0	9,906	9,906	0	0	0	9,906
7. UTILITIES	4,825	0	1,788	6,613	0	0	0	6,613
8. MUNICIPAL TAXES	903	0	215	1,118	0	0	0	1,118
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,471	0	117	1,588	1	16	1,848	3,453
10. EXTERNALLY CONTRACTED SERVICES	328	0	258	586	0	0	0	586
11. SCHOLARSHIPS, BURSARIES, ETC.	2,606	0	0	2,606	0	2,461	0	5,067
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	794	794	0	0	0	794
13. LAND AND SITE SERVICES	0	0	0	0	0	0	83	83
14. BUILDINGS	0	0	0	0	0	0	5,376	5,376
15. MISCELLANEOUS	5,020	1,716	562	7,298	2,786	489	0	10,573
16. INTERNAL COST ALLOCATIONS	-1,788	370	503	-915	906	9	0	0
TOTAL	154,625	7,284	29,307	191,216	40,459	4,658	9,296	245,629

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	51,280	5,889	57,169	0	0	0	0	0	0	57,169
(B) OTHER INSTRUCTION AND RESEARCH	3,445	117	3,562	0	0	0	0	0	0	3,562
(C) OTHER SALARIES AND WAGES	13,586	7,374	20,960	5,806	3,366	2,158	5,814	7,359	682	46,145
TOTAL SALARIES AND WAGES	68,311	13,380	81,691	5,806	3,366	2,158	5,814	7,359	682	106,876
2. EMPLOYEE BENEFITS	10,201	2,481	12,682	896	590	256	907	1,116	105	16,552
TOTAL SALARIES AND BENEFITS	78,512	15,861	94,373	6,702	3,956	2,414	6,721	8,475	787	123,428
3. LIBRARY ACQUISITIONS	0	0	0	3,606	0	0	0	0	0	3,606
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,377	422	3,799	118	2,138	201	249	139	31	6,675
(B) RENTAL	239	4	243	25	229	21	171	5	113	807
(C) MAINTENANCE	382	0	382	0	420	22	91	152	4	1,071
5. OPERATIONAL SUPPLIES AND EXPENSES	2,682	277	2,959	197	329	432	677	1,002	77	5,673
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,825	0	4,825
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	903	0	903
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,471	0	1,471
10. EXTERNALLY CONTRACTED SERVICES	273	0	273	0	0	0	0	55	0	328
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,606	0	0	0	2,606
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,353	562	2,915	22	97	201	255	724	806	5,020
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-630	43	-1,201	0	0	-1,788
TOTAL	87,818	17,126	104,944	10,670	6,539	5,940	6,963	17,751	1,818	154,625

CENTRAL COMPUTING COSTS: ACADEMIC 2,884
NON-ACADEMIC 3,655
TOTAL 6,539

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,156	0	-479	63	0	740	1,100	0	0	1,100
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,059	0	0	251	0	1,310	1,695	0	0	1,695
3. OTHER	116	0	0	615	0	731	-583	0	0	-583
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	213	0	-479	427	0	161	-1,178	0	0	-1,178
5. BALANCE - BEGINNING OF YEAR	1,221	0	3,030	352	0	4,603	4,000	0	0	4,000
6. BALANCE - END OF YEAR	1,434	0	2,551	779	0	4,764	2,822	0	0	2,822

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	33,049	0	0	5,729	0	38,778	685	2,245	447	42,155	92
2. TOTAL EXPENSE (FROM TABLE 3)	32,061	0	0	5,768	0	37,829	700	671	796	39,996	0
3. NET REVENUE (EXPENSE)	988	0	0	-39	0	949	-15	1,574	-349	2,159	92
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	2,670	-2,670	0	25	-25	0	0	0	0	0	0
5. OTHER TRANSFERS	-3,500	0	0	0	0	-3,500	0	-130	630	-3,000	3,000
6. INCREASE (DECREASE) FOR THE YEAR	158	-2,670	0	-14	-25	-2,551	-15	1,444	281	-841	3,092
7. BALANCE - BEGINNING OF YEAR	225	8,061	0	0	67	8,353	226	1,265	811	10,655	486
8. BALANCE - END OF YEAR	383	5,391	0	-14	42	5,802	211	2,709	1,092	9,814	3,578

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	24,258	0	0	24,258	0	0	0	24,258	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	488	0	0	488	0	0	0	488	0
(IV) OTHER	0	0	0	0	6	230	0	236	0
TOTAL ONTARIO GRANTS	24,746	0	0	24,746	6	230	0	24,982	0
(B) FEDERAL	0	0	0	0	650	81	0	731	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	2	0	0	2	0
2. FEES (A) TUITION CREDIT	7,450	0	0	7,450	0	0	0	7,450	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	378	0	2,002	2,380	0	0	0	2,380	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	6	1,027	0	1,033	52
5. SALES OF SERVICE AND PRODUCTS	0	0	3,652	3,652	0	0	0	3,652	0
6. INVESTMENT INCOME	718	0	0	718	0	667	54	1,439	22
7. MISCELLANEOUS	124	0	36	160	6	338	0	504	0
8. INTERFUND TRANSFERS	-367	0	39	-328	15	-98	393	-18	18
TOTAL	33,049	0	5,729	38,778	685	2,245	447	42,155	92

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	12,374	0	0	12,374	68	108	0	12,550
(B) OTHER INSTRUCTION AND RESEARCH	960	0	0	960	118	0	0	1,078
(C) OTHER SALARIES AND WAGES	8,362	0	1,623	9,985	0	205	0	10,190
TOTAL SALARIES AND WAGES	21,696	0	1,623	23,319	186	313	0	23,818
2. EMPLOYEE BENEFITS	2,431	0	221	2,652	5	9	0	2,666
TOTAL SALARIES AND BENEFITS	24,127	0	1,844	25,971	191	322	0	26,484
3. LIBRARY ACQUISITIONS	1,020	0	0	1,020	0	0	0	1,020
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,250	0	84	1,334	126	0	0	1,460
(B) RENTAL	140	0	5	145	0	0	0	145
(C) MAINTENANCE	177	0	0	177	0	0	0	177
5. OPERATIONAL SUPPLIES AND EXPENSES	2,823	0	632	3,455	208	117	0	3,780
6. COST OF GOODS SOLD	0	0	2,550	2,550	0	0	0	2,550
7. UTILITIES	651	0	212	863	0	0	0	863
8. MUNICIPAL TAXES	228	0	0	228	0	0	0	228
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	130	0	42	172	0	0	0	172
10. EXTERNALLY CONTRACTED SERVICES	116	0	18	134	0	0	0	134
11. SCHOLARSHIPS, BURSARIES, ETC.	337	0	0	337	0	172	0	509
12. PRINCIPAL AND INTEREST REPAYMENTS	29	0	272	301	0	0	0	301
13. LAND AND SITE SERVICES	0	0	0	0	0	0	44	44
14. BUILDINGS	0	0	0	0	0	0	752	752
15. MISCELLANEOUS	1,103	0	39	1,142	175	60	0	1,377
16. INTERNAL COST ALLOCATIONS	-70	0	70	0	0	0	0	0
TOTAL	32,061	0	5,768	37,829	700	671	796	39,996

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	12,374	0	12,374	0	0	0	0	0	0	12,374
(B) OTHER INSTRUCTION AND RESEARCH	960	0	960	0	0	0	0	0	0	960
(C) OTHER SALARIES AND WAGES	2,439	0	2,439	1,175	364	953	1,410	1,460	561	8,362
TOTAL SALARIES AND WAGES	15,773	0	15,773	1,175	364	953	1,410	1,460	561	21,696
2. EMPLOYEE BENEFITS	1,639	0	1,639	144	46	99	193	247	63	2,431
TOTAL SALARIES AND BENEFITS	17,412	0	17,412	1,319	410	1,052	1,603	1,707	624	24,127
3. LIBRARY ACQUISITIONS	0	0	0	1,020	0	0	0	0	0	1,020
4. EQUIPMENT & FURNITURE (A) PURCHASE	636	0	636	47	164	2	108	16	277	1,250
(B) RENTAL	20	0	20	0	113	0	7	0	0	140
(C) MAINTENANCE	66	0	66	0	31	0	31	3	46	177
5. OPERATIONAL SUPPLIES AND EXPENSES	1,359	0	1,359	95	99	263	285	358	364	2,823
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	651	0	651
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	228	0	228
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	130	0	130
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	2	114	0	116
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	337	0	0	0	337
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	29	0	0	29
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	567	0	567	4	3	37	228	89	175	1,103
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-40	-30	0	0	-70
TOTAL	20,060	0	20,060	2,485	820	1,651	2,263	3,296	1,486	32,061

CENTRAL COMPUTING COSTS: ACADEMIC 656
NON-ACADEMIC 164
TOTAL 820

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	330	330	0	0	-25	-25
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	-3,000	-3,000	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	-2,670	-2,670	0	0	-25	-25
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	8,061	8,061	0	0	67	67
6. BALANCE - END OF YEAR	0	0	0	0	5,391	5,391	0	0	42	42

*Other Operating funds are for Program Development.

**Other Ancillary funds are for WLU Press, $24 thousand; food service equipment, $15 thousand; and residence improvement, $3 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	68,956	0	0	8,575	0	77,531	5,596	870	1,011	85,008	144
2. TOTAL EXPENSE (FROM TABLE 3)	68,623	0	0	8,262	0	76,885	5,260	787	1,161	84,093	0
3. NET REVENUE (EXPENSE)	333	0	0	313	0	646	336	83	-150	915	144
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	127	-127	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-361	0	0	-313	0	-674	273	38	0	-363	363
6. INCREASE (DECREASE) FOR THE YEAR	99	-127	0	0	0	-28	609	121	-150	552	507
7. BALANCE - BEGINNING OF YEAR	406	8,613	0	0	0	9,019	3,344	184	-525	12,022	2,814
8. BALANCE - END OF YEAR	505	8,486	0	0	0	8,991	3,953	305	-675	12,574	3,321

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	50,158	0	0	50,158	0	0	0	50,158	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	836	0	0	836	0	0	860	1,696	0
(IV) OTHER	0	0	0	0	795	0	0	795	0
TOTAL ONTARIO GRANTS	50,994	0	0	50,994	795	0	860	52,649	0
(B) FEDERAL	0	0	0	0	4,398	0	0	4,398	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	2	0	0	2	0
2. FEES (A) TUITION CREDIT	15,830	0	0	15,830	0	0	0	15,830	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	540	0	2,056	2,596	0	0	0	2,596	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	130	0	0	130	401	517	151	1,199	144
5. SALES OF SERVICE AND PRODUCTS	0	0	6,519	6,519	0	0	0	6,519	0
6. INVESTMENT INCOME	1,406	0	0	1,406	0	272	0	1,678	0
7. MISCELLANEOUS	56	0	0	56	0	81	0	137	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	68,956	0	8,575	77,531	5,596	870	1,011	85,008	144

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25,119	0	0	25,119	0	0	0	25,119
(B) OTHER INSTRUCTION AND RESEARCH	4,580	0	0	4,580	2,504	0	0	7,084
(C) OTHER SALARIES AND WAGES	18,110	0	2,285	20,395	0	0	0	20,395
TOTAL SALARIES AND WAGES	47,809	0	2,285	50,094	2,504	0	0	52,598
2. EMPLOYEE BENEFITS	6,588	0	418	7,006	160	0	0	7,166
TOTAL SALARIES AND BENEFITS	54,397	0	2,703	57,100	2,664	0	0	59,764
3. LIBRARY ACQUISITIONS	1,866	0	0	1,866	0	0	0	1,866
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,522	0	92	1,614	853	0	0	2,467
(B) RENTAL	1,476	0	82	1,558	0	0	0	1,558
(C) MAINTENANCE	590	0	14	604	0	0	0	604
5. OPERATIONAL SUPPLIES AND EXPENSES	2,190	0	561	2,751	1,743	436	0	4,930
6. COST OF GOODS SOLD	0	0	3,388	3,388	0	0	0	3,388
7. UTILITIES	2,290	0	613	2,903	0	0	0	2,903
8. MUNICIPAL TAXES	406	0	75	481	0	0	0	481
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	958	0	72	1,030	0	0	0	1,030
10. EXTERNALLY CONTRACTED SERVICES	272	0	0	272	0	0	0	272
11. SCHOLARSHIPS, BURSARIES, ETC.	726	0	0	726	0	342	0	1,068
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	404	404	0	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	34	34	0	0	1,154	1,188
15. MISCELLANEOUS	2,082	0	79	2,161	0	9	0	2,170
16. INTERNAL COST ALLOCATIONS	-152	0	145	-7	0	0	7	0
TOTAL	68,623	0	8,262	76,885	5,260	787	1,161	84,093

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,119	0	25,119	0	0	0	0	0	0	25,119
(B) OTHER INSTRUCTION AND RESEARCH	4,580	0	4,580	0	0	0	0	0	0	4,580
(C) OTHER SALARIES AND WAGES	4,966	0	4,966	2,394	1,490	1,314	2,965	4,473	508	18,110
TOTAL SALARIES AND WAGES	34,665	0	34,665	2,394	1,490	1,314	2,965	4,473	508	47,809
2. EMPLOYEE BENEFITS	4,479	0	4,479	355	215	144	450	875	70	6,588
TOTAL SALARIES AND BENEFITS	39,144	0	39,144	2,749	1,705	1,458	3,415	5,348	578	54,397
3. LIBRARY ACQUISITIONS	0	0	0	1,866	0	0	0	0	0	1,866
4. EQUIPMENT & FURNITURE (A) PURCHASE	820	0	820	147	289	25	104	119	18	1,522
(B) RENTAL	91	0	91	16	1,308	2	40	11	8	1,476
(C) MAINTENANCE	247	0	247	19	262	4	55	3	0	590
5. OPERATIONAL SUPPLIES AND EXPENSES	1,198	0	1,198	91	91	141	177	408	84	2,190
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,290	0	2,290
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	406	0	406
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	958	0	958
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	272	0	272
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	726	0	0	0	726
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	992	0	992	25	24	227	122	167	525	2,082
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-145	0	-7	-152
TOTAL	42,492	0	42,492	4,913	3,679	2,583	3,768	9,982	1,206	68,623

CENTRAL COMPUTING COSTS: ACADEMIC 2,723
NON-ACADEMIC 956
TOTAL 3,679

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	1,553	0	29	1,000	2,582	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	556	1,453	0	0	700	2,709	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-556	100	0	29	300	-127	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	1,256	1,453	0	153	5,751	8,613	0	0	0	0
6. BALANCE - END OF YEAR	700	1,553	0	182	6,051	8,486	0	0	0	0

*Other Operating funds are for financial planning, $2,500 thousand; stabilization fund, $1,801 thousand; and capital equipment, $1,750 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	155,929	0	1,872	19,875	0	177,676	10,177	257	4,761	192,871	150
2. TOTAL EXPENSE (FROM TABLE 3)	156,301	0	1,785	19,155	0	177,241	10,017	780	6,998	195,036	0
3. NET REVENUE (EXPENSE)	-372	0	87	720	0	435	160	-523	-2,237	-2,165	150
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-186	186	0	-204	204	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-558	186	87	516	204	435	160	-523	-2,237	-2,165	150
7. BALANCE - BEGINNING OF YEAR	-1,072	975	369	1,174	385	1,831	7,379	6,675	-4,284	11,601	3,822
8. BALANCE - END OF YEAR	-1,630	1,161	456	1,690	589	2,266	7,539	6,152	-6,521	9,436	3,972

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	105,169	0	0	105,169	0	0	0	105,169	0
(II) EXTRA FORMULA	874	0	0	874	0	0	0	874	0
(III) MCU GRANTS	1,247	33	0	1,280	4	0	2,898	4,182	0
(IV) OTHER	1,097	0	0	1,097	466	213	61	1,837	0
TOTAL ONTARIO GRANTS	108,387	33	0	108,420	470	213	2,959	112,062	0
(B) FEDERAL	575	0	0	575	8,414	9	0	8,998	0
(C) MUNICIPAL	116	0	0	116	14	0	0	130	0
(D) OTHER	518	0	0	518	271	0	0	789	0
2. FEES (A) TUITION CREDIT	39,503	0	0	39,503	0	0	0	39,503	0
(B) TUITION NON-CREDIT	0	1,662	0	1,662	0	0	0	1,662	0
(C) MISCELLANEOUS	2,420	174	7,195	9,789	0	0	0	9,789	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	236	3	0	239	1,008	2,088	0	3,335	54
5. SALES OF SERVICE AND PRODUCTS	0	0	12,529	12,529	0	0	0	12,529	0
6. INVESTMENT INCOME	1,404	0	0	1,404	0	584	0	1,988	448
7. MISCELLANEOUS	1,568	0	151	1,719	0	0	15	1,734	0
8. INTERFUND TRANSFERS	1,202	0	0	1,202	0	-2,637	1,787	352	-352
TOTAL	155,929	1,872	19,875	177,676	10,177	257	4,761	192,871	150

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	61,503	0	0	61,503	1,054	0	0	62,557
(B) OTHER INSTRUCTION AND RESEARCH	4,716	402	0	5,118	1,805	0	0	6,923
(C) OTHER SALARIES AND WAGES	46,999	580	3,526	51,105	2,766	135	0	54,006
TOTAL SALARIES AND WAGES	113,218	982	3,526	117,726	5,625	135	0	123,486
2. EMPLOYEE BENEFITS	12,780	81	422	13,283	275	1	0	13,559
TOTAL SALARIES AND BENEFITS	125,998	1,063	3,948	131,009	5,900	136	0	137,045
3. LIBRARY ACQUISITIONS	3,058	0	0	3,058	0	47	0	3,105
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,657	21	462	5,140	1,138	169	0	6,447
(B) RENTAL	568	16	11	595	33	0	0	628
(C) MAINTENANCE	1,507	6	242	1,755	95	5	0	1,855
5. OPERATIONAL SUPPLIES AND EXPENSES	4,565	308	1,792	6,665	1,575	169	0	8,409
6. COST OF GOODS SOLD	0	0	7,435	7,435	0	0	0	7,435
7. UTILITIES	5,262	10	2,380	7,652	17	0	0	7,669
8. MUNICIPAL TAXES	984	0	0	984	0	0	0	984
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,321	0	432	1,753	0	0	1,388	3,141
10. EXTERNALLY CONTRACTED SERVICES	954	0	568	1,522	0	0	0	1,522
11. SCHOLARSHIPS, BURSARIES, ETC.	1,201	0	0	1,201	0	254	0	1,455
12. PRINCIPAL AND INTEREST REPAYMENTS	472	0	1,745	2,217	0	0	0	2,217
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,610	5,610
15. MISCELLANEOUS	5,754	361	140	6,255	1,259	0	0	7,514
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	156,301	1,785	19,155	177,241	10,017	780	6,998	195,036

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	61,503	0	61,503	0	0	0	0	0	0	61,503
(B) OTHER INSTRUCTION AND RESEARCH	4,716	0	4,716	0	0	0	0	0	0	4,716
(C) OTHER SALARIES AND WAGES	18,457	0	18,457	5,227	3,377	3,151	5,848	9,471	1,468	46,999
TOTAL SALARIES AND WAGES	84,676	0	84,676	5,227	3,377	3,151	5,848	9,471	1,468	113,218
2. EMPLOYEE BENEFITS	9,313	0	9,313	662	418	349	701	1,117	220	12,780
TOTAL SALARIES AND BENEFITS	93,989	0	93,989	5,889	3,795	3,500	6,549	10,588	1,688	125,998
3. LIBRARY ACQUISITIONS	0	0	0	3,058	0	0	0	0	0	3,058
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,826	0	1,826	222	1,793	44	411	306	55	4,657
(B) RENTAL	141	0	141	196	75	8	67	65	16	568
(C) MAINTENANCE	332	0	332	235	663	42	41	181	13	1,507
5. OPERATIONAL SUPPLIES AND EXPENSES	2,018	0	2,018	19	252	185	1,040	722	329	4,565
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	5,262	0	5,262
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	984	0	984
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,321	0	1,321
10. EXTERNALLY CONTRACTED SERVICES	10	0	10	30	0	0	0	845	69	954
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,201	0	0	0	1,201
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	472	472
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,865	0	2,865	60	484	340	624	315	1,066	5,754
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	101,181	0	101,181	9,709	7,062	5,320	8,732	20,589	3,708	156,301

CENTRAL COMPUTING COSTS: ACADEMIC 3,776
NON-ACADEMIC 3,286
TOTAL 7,062

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,161	0	0	1,161	204	0	0	204
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	975	0	0	975	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	186	0	0	186	204	0	0	204
5. BALANCE - BEGINNING OF YEAR	0	0	975	0	0	975	385	0	0	385
6. BALANCE - END OF YEAR	0	0	1,161	0	0	1,161	589	0	0	589